



## IDENTIFICATION

Department	Position Title	
Finance	Manager, Tax Administration	
Position Number	Community	Division/Region
15-5883	Yellowknife	Taxation, Corporate Credit and Collections/HQ

## PURPOSE OF THE POSITION

The Manager, Tax Administration is responsible for the management of payroll, property, tobacco, fuel and carbon tax administration and collection including conducting examinations, inspecting records, compliance reviews, audits and investigations for any purpose related to the administration and enforcement of the *Petroleum Products and Carbon Tax Act (PPCTA)*, the *Tobacco Tax Act (TTA)*, and the *Payroll Tax Act (PTA)* and the collection of taxes under the *Insurance Act*; ensuring notice of property tax and administering collection of education taxes for tax-based communities under the *Property Assessment and Taxation Act (PATA)*; and to identifying and communicating grants-in-lieu, payment- in-lieu and sine die adjustments.

## SCOPE

Reporting to the Director, Taxation, Corporate Credit and Collections (TCCC), the Manager, Tax Administration is based in Yellowknife. This position is responsible for ensuring minimal loss of tax revenue; and ensuring the effective administration and enforcement of the *PPCTA*, *TTA*, *PTA* and tax portions of the *PATA*. The incumbent is authorized by the Minister of Finance to conduct examinations and inspect records for any purpose related to the administration and enforcement of relevant acts and regulations. The Manager is the lead for developing and administering new programs and initiatives that enhance the collection of taxes for the GNWT, such as the Property Tax Arrears Program (PTAP).

The Manager monitors and analyses monthly and annual variances for trends, actual tax revenues and initiates investigative action where warranted. The position recommends the approval of change of use applications and other tax refunds as well as remission of taxes.

The Manager, Tax Administration directly supervises the Tax Administration unit including 5 Tax Officers, one Senior Tax Officer, one Taxation Lead and two Tax Auditors.



The incumbent minimizes loss of property taxes receivable by applying government legislation including the *PATA, Financial Administration Act, Commissioner's Land Act, Territorial Court Civil Claims Act, Creditors' Relief Act, Bankruptcy and Insolvency Act* and the *Seizures Act*.

The position is in contact with other Government of the Northwest Territories (GNWT) departments and agencies and taxpayers to ensure the collection of tax revenues of over \$51 million for payroll taxes for over 2,100 taxpayer accounts, over \$27 million in property and school taxes, over \$20 million in fuel taxes and over \$68 million in carbon taxes, over \$11 million in tobacco taxes and over \$7 million in premium taxes.

The incumbent acts as a liaison with other governments by representing the GNWT on the Inter Jurisdictional Investigators Council, Tobacco Steering Committee, Fuel Tax Council and the Interprovincial Territorial Tax Council.

Diligence is required by the Manager, to ensure compliance by taxpayers and collectors to the GNWT legislation while mitigating the risk of revenue loss.

## **RESPONSIBILITIES**

### **1. Directs the development and implementation of an effective taxation administration system.**

- Manages projects assigned to Taxation Administration section, assigning priorities, and anticipating developing events (such as monitoring upcoming aboriginal government meetings).
- Advises senior management on a variety of issues such as interpretations of Acts, regulations, and procedures regarding taxation.
- Investigates customer inquiries or complaints regarding collection-related problems and ensures they are adequately and promptly resolved.
- Co-ordinates, maintains, interprets, and completes statistical results information.
- Monitors revenue monthly and identifies and explains variances.
- Develops, recommends, or provides advice on taxation administration procedures to ensure they are appropriate and efficient and controls implementation of new procedures.
- Drafts briefing notes in support of submissions or in response to Ministerial inquiries or media.
- Supports preparation of materials for the Financial Management Board (FMB) or Cabinet submissions and performs the lead function in coordinating the preparation of legislative proposals and drafting instructions for amendments and redrafts of the four tax legislations.



**2. Directs the activities of the Taxation Administration section.**

- Directs the activities and assigns the workloads for all staff in the section.
- Assigns, reviews, and evaluates collection files, tasks of the taxation staff and Tax Auditors.
- Completes regular performance reviews of section staff.
- Reviews, approves, and signs off on the work done by section staff.
- Ensure monthly and year-end deadlines are met and conduct continuous e- performance reviews.
- Provides tax expertise and direction concerning taxes to staff and taxpayers.
- Selects, recruits and trains new staff.
- Develops and implements work plans to meet departmental deadlines and needs for reports concerning tax revenue.
- Ensures appropriate and accurate records are maintained.
- Reviews problem files to advise and recommends further action to section staff, by assessing the sensitivity of the situation and determining the most effective approach for the required action.
- Manages and deals with files which are more complex or have potential political, legal or fraud implications, assigning to audit, if required.

**3. Manages the collection of fuel and tobacco tax and ensures accuracy and adherence to the PPCTA by fuel tax collectors and highway users and to the TTA by tax collectors and retail dealers.**

- Interprets the relevant sections of the *PPCTA*, *TTA* and regulations to ensure compliance of fuel and tobacco taxpayers and to respond to enquiries and concerns from taxpayers.
- Adjudicates taxpayer appeals concerning Tax Officers' and Tax Auditors' decisions.
- Examines tax collector's activities and analyses monthly returns to identify problem areas and potential non-compliance.
- Initiates follow-up action to either correct or document instances of non- compliance.
- Identifies and refers questionable files to the Tax Auditors for further investigation. Recommends penalties and interest if found non-compliant.
- Monitors collector and retailer dealer tax files to ensure proper maintenance and inclusion of required legal and departmental documentation.
- Liaises with Department of Infrastructure staff to ensure they have the required fuel tax information to issue single trip permits.
- Recommend applications for collector and retailer status by ensuring complete and accurate evaluation of credit worthiness and appropriate credit limits.
- Approves applications for single trip permit refunds for the Department of Infrastructure.
- Analyzes the quarterly fuel and tobacco tax surveys for the purpose of calculating the ad valorem tax rates in accordance with the *PPCTA* and *TTA*.



**4. Manages the collection of payroll tax revenue for approximately 2,100 taxpayer accounts and ensures accuracy and adherence to the *PTA* by registrants.**

- Interprets the relevant sections of the *PTA* and regulations to ensure compliance of payroll tax registrants and to respond to enquiries and concerns from taxpayers.
- Adjudicates taxpayer appeals concerning Tax Officers' decisions.
- Monitors registrant compliance by ensuring that Tax Officers verify the accuracy and reconciliation of monthly, quarterly, and annual remittances and annual returns in the GNWT Payroll Tax application in the System of Accountability and Management (SAM), identifying any errors for corrections, requesting additional payment, where warranted and preparing required refunds in SAM for overpayments.
- Monitors the maintenance of the GNWT application by ensuring that Tax Officers are entering all new registrants and are updating any information on current registrants in SAM.

**5. Ensures that employers with payroll tax responsibilities in the Northwest Territories are registered, delinquent registrants identified, and collection action initiated if warranted.**

- Approves payment based on recommendations.
- Approves penalties and interest on delinquent accounts and prepares invoicing for assessed unpaid taxes, interest, and penalties.
- Identifies and refers questionable files to the Tax Auditors for further investigation and audit, if required.
- Recommends penalties and interest if registrant is non-compliant.
- Approves recommendations to close identified dormant files where further follow-up is not warranted.

**6. Performs examinations and inspect records for any purpose related to the administration and enforcement of the *PPCTA*, *TTA* and *PTA* as authorized by the Minister.**

- Investigates third party leads, performs desk audits and identifies potential areas for field audit by analyzing accounts, documenting anomalies, and recommending follow-up to the Tax Auditors.
- When and if required, conducts audits with the Tax Auditor in an employer's place of business to determine compliance with *PTA*, *TTA* and *PPCTA*. If required, accompanies the Tax Officers on inspections of tobacco retailer premises for *TTA* compliance.
- Works with other government departments and agencies (Territorial and Federal), including the Royal Canadian Mounted Police during any investigation regarding non-compliance to acts.



**7. Ensures administration of the invoicing and collection activity for school tax levies for five tax base communities (municipal taxing authorities), resulting in revenues of over \$2.9 million per year and ensures the generation of property tax invoices for the General Taxation Area (GTA) resulting in over \$27 million annually.**

- Approves the annual school tax invoicing for each the tax base communities of Fort Simpson, Fort Smith, Hay River, Inuvik, and Norman Wells.
- Monitors the school tax collection activities.
- Approves the generation of the property tax invoices for the GTA.
- Monitors the collection activities of the Property Tax Arrears Program.

**8. Recommends audit results of "change of use" for fuel tax or other fuel type exception applications for refund applications .**

- Reviews the "change of use" refund or other exception-based refund applications audit working papers for completeness.
- Recommends for sign off by the Director, TCCC.

**9. Responsible for a variety of tracking and reporting functions.**

- Approves the refund worksheets for SAM for payment of the Status Indian Exempt Fuel Tax rebate applications of approximately \$320,000 per year and the Status Indian Exempt Tobacco Tax rebate applications of approximately \$1 million.
- Ensures the generation of property tax invoices for the General Taxation Area (GTA) and potential grant-in-lieu, payments-in-lieu and sine die adjustments.
- Ensures that tax accounts are maintained for accuracy and timely processing of information, utilizing the GNWT Tax applications and accounts receivable.
- Approves maintenance worksheets, transfer worksheets and pending items for the fuel, tobacco, payroll and property tax areas.
- Approves refund worksheets for all tax areas.
- Completes the monthly revenue and expenditure variance reporting for section.
- Provides information to the Director for the annual Business Plan and Main Estimate process and works on any special projects.

**WORKING CONDITIONS**

**Physical Demands**

No unusual physical demands.

**Environmental Conditions**

No unusual environmental conditions.



### **Sensory Demands**

No unusual sensory demands.

### **Mental Demands**

The incumbent is generally working with frequent changes in priorities and interruptions, and on multiple files simultaneously. Tax collection involves contact with individuals and administrators who may exhibit defensive and/or hostile behavior.

### **KNOWLEDGE, SKILLS AND ABILITIES**

- Knowledge of the application and interpretation of legislation and regulations, directives, policies, procedures, and operations manuals relevant to tax collection and administration.
- Knowledge of the *PPCTA*, *TTA*, *PTA*, *PATA*, the *Insurance Act* and the *Financial Administration Act*.
- Knowledge of accounting principles through GAAP.
- Knowledge of the rules of evidence and collection practices and methods.
- Knowledge of Small Claims, Territorial and Supreme Court Rules and procedures with respect to filing of Statement of Claim, Writs of execution, Garnishees, Bankruptcy and Insolvencies and Orderly Payment of Debts.
- Knowledge of investigative techniques and standards.
- Written and verbal communications skills, including the ability to maintain professional communications in difficult circumstances while minimizing conflicts.
- Interpersonal and listening skills including the ability to discern non-verbal communication cues.
- Ability to address conflicts and differences of opinion with tact and diplomacy.
- Project management skills including demonstrated organizational and time management skills.
- Analytical skills.
- Ability to correctly interpret and analyze financial information.
- Supervisory skills including ability to motivate others to take action, and evaluate and give direction to others.
- Ability to use various computerized accounting systems, and computer applications for data collection, data analysis, development models and audit application.
- Ability to commit to actively upholding and consistently practicing personal diversity, inclusion, and cultural awareness, as well as safety and sensitivity approaches in the workplace.



**Typically, the above qualifications would be attained by:**

A bachelor's degree in commerce with 5 years of experience including 1 year in a supervisory role.

Equivalent combinations of education and experience will be considered.

**ADDITIONAL REQUIREMENTS**

**Position Security** (check one)

- ☐ No criminal records check required.
- ☒ Position of Trust – criminal records check required.
- ☐ Highly sensitive position – requires verification of identity and a criminal records check.

**French language** (check one if applicable)

- ☐ French required (must identify required level below)

Level required for this Designated Position is:

ORAL EXPRESSION AND COMPREHENSION

Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐

READING COMPREHENSION:

Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐

WRITING SKILLS:

Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐

- ☐ French preferred

**Indigenous language:** Select language

- ☐ Required
- ☐ Preferred