



IDENTIFICATION

Department	Position Title	
Finance	Tax Officer	
Position Number	Community	Division/Region
15-7229	Yellowknife	Taxation, Corporate Credit and Collections/HQ

PURPOSE OF THE POSITION

The Tax Officer is responsible for and authorized to conduct examinations, inspect records, and undertake activities 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)*.

SCOPE

Reporting to the Manager, Tax Administration and receiving day to day operational leadership from the Taxation Lead, the Tax Officer is based in Yellowknife. This position is responsible for the recording, monitoring, and reconciliation of all tax accounts to ensure entry of timely and accurate information; compliance with the legislation; identification of issues and over or under payment; and appropriate actions or recommendations for resolution of issues. The Tax Officer provides information to customers to assist with the appropriate calculation and submission of taxes owing.

The position is in contact with taxpayers to ensure the collection of tax revenues of over \$55,000,000 for payroll taxes for over 2,000 accounts, over \$19,000,000 in fuel taxes for over 80 fuel tax collectors and importers and over \$10,000,000 in tobacco taxes from 114 tobacco wholesalers and retailers. The failure to perform desk audits and tobacco inspections could result in a loss of control over collection of taxes and a potential loss of revenue for the Government of the Northwest Territories (GNWT).



RESPONSIBILITIES

1. Ensures accuracy of payroll, fuel and tobacco tax registrations and remittances.

- Monitors the receipt of annual payroll tax remittances by processing deposits, data entering remittance/return information into the System of Accountability and Management (SAM) and ensuring SAM customer accounts are up to date.
- Identifies and performs follow-up on any returns or payments which are past their deadline and verify the calculation of taxes payable.
- Verifies all remittance returns and annual returns by reconciling information, identifying errors, preparing correcting entries, requesting additional payment as warranted, and preparing payments through SAM for overpayments or refunds.
- Exercises control over compliance with fuel tax by processing monthly returns to ensure accurate calculations, reconciling exports to Northwest Territories (NWT) against imports reported by collectors; reconciling shipper and receiver records and ensuring all exempt sales are listed and accounted for.
- Monitors compliance of retail dealers (tobacco tax) by performing an ongoing file review, performing onsite inspections, and sending out confirmations to dealers to confirm ownership and certify the existence of posted permits.
- Provides advice and instruction to, and requests clarification from registrants on a daily basis.
- Monitors the continued compliance of registrants by performing ongoing review of files, identifying errors and omissions, and contracting clients to define problems when discrepancies require explanation.

2. Ensures registration of employers and other tax collectors with PTA, PPCTA and TTA tax responsibilities in the NWT.

- Identifies potential new registrations.
- Processes the applications of potential new tax collectors.
- Prepares required documentation for new collectors by entering in the SAM GNT application and opening the tax file.
- Provides assistance to collectors concerning the interpretation of the PTA, PPCTA and TTA and the correct calculation of tax.
- Recommends files for closure after investigating to determine whether the entity is still in operation and ensuring closed files are properly archived.

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

- Performs desk audits.
- Identifies potential areas for field audit by analyzing accounts, documenting anomalies, and recommends follow-up to the Taxation Lead.



- When and if required, conducts audits with the Tax Auditor in an employer/collector's place of business to determine compliance with PTA, TTA and PPCTA.

4. Recommends and administers refunds for single trip permits.

- Processes applications for refunds for single trip permits by ensuring applications are complete, the company is legally registered and that the customer account is entered in SAM.
- Liaises with the Weigh Scale from the Department of Infrastructure to ensure that truckers who obtain single trip permits are registered to conduct business in the NWT and sends updated customer lists when required.

5. Performs an audit of "change of use" for fuel tax or other exceptional refund applications from tax collectors and taxpayers.

- Compares, reconciles, and verifies the accuracy of refund applications and the supporting accompanying documentation.
- Makes third-party checks to verify the authenticity of taxpayer representations.
- Prepares audit file which provides adequate schedules and audit working papers to support recommendations.
- Makes recommendations concerning approval of refunds.

6. Performs a variety of operations as directed.

- Monitors Status Indians Exempt Tax rebate applications for fuel and tobacco taxes to ensure that the tax being refunded was originally remitted to the GNWT.
- Maximizes the recovery of outstanding remittances by locating non-remitters to determine if they are still active; contacting those who are still active, documenting collection actions and recommending application of penalties.
- Calculates the monthly payments of fuel and tobacco tax rebates using the supporting documentation submitted by the stores on the Hay River and Fort Smith reserves.
- Assists in year-end preparation by ensuring that tax collectors submit timely remittances.
- Conducts quarterly retail pricing tobacco and fuel tax surveys as per legislation.
- Responds to requests for information from other jurisdictions.
- Prepares refund requisitions for review and approval by the Taxation Lead and Manager.

WORKING CONDITIONS

Physical Demands

No unusual demands.



Environmental Conditions

No unusual demands.

Sensory Demands

No unusual demands.

Mental Demands

The incumbent is generally working with frequent changes in priorities and interruptions, and a large number of accounts to manage. 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, and the *Financial Administration Act*.
- Knowledge of accounting principles through GAAP.
- Knowledge of the rules of evidence and basic legal principles.
- 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.
- Critical thinking skills.
- Organizational and time management skills.
- Ability to address conflicts and differences of opinion with tact and diplomacy.
- 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:

Completion of Business or Accounting Degree, or similar and two (2) years of experience working in a financial office environment.

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