



IDENTIFICATION

Department	Position Title	
Finance	Taxation Lead	
Position Number	Community	Division/Region
15-7510	Yellowknife	Taxation, Corporate Credit and Collections/HQ

PURPOSE OF THE POSITION

The Taxation Lead is responsible to conduct examinations and inspect records 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); to ensure notice of property tax and administer collection of education taxes for tax-based communities under the *Property Assessment and Taxation Act* (PATA), and to identify and communicate grants-in-lieu, payment-in-lieu and sine die adjustments.

SCOPE

Reporting to the Manager, Tax Administration, the Taxation Lead is based in Yellowknife, and provides operational leadership to the Tax Officers and the Senior Tax Officer. This position is responsible for ensuring the effective administration and enforcement of the PPCTA, TTA, PATA and PTA. 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 Government of the Northwest Territories (GNWT) tax information is collected in the GNWT System of Accountability and Management (SAM).

The incumbent prevents loss of property taxes receivable by applying government legislation including the PATA, *Financial Administration Act*, *Commissioner's Land Act*, *Territorial Court Act*, *Creditors Relief Act*, and the *Seizures Act*. The incumbent assists in developing and administering new programs and initiatives that enhance the collection of taxes for the GNWT, such as the Property Tax Assistance Program (PTAP).



The position is in contact with other GNWT departments and agencies and taxpayers to ensure the collection of annual tax revenues of over \$43,000,000 in payroll tax; over \$26,000,000 in property and school taxes; over \$17,000,000 in fuel taxes; over \$30,000,000 in carbon taxes and over \$15,000,000 in tobacco taxes

RESPONSIBILITIES

1. Ensures the collection of fuel, carbon, 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, carbon and tobacco taxpayers and to respond to enquiries and concerns from taxpayers.
- Adjudicates taxpayer appeals concerning Tax Officers' decisions.
- Examines tax collector's activities and analyzes 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 Manager, Tax Audit & Investigation 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.
- Ensures that applications for collector and retailer status by entities are complete and accurate by researching information for evaluation of credit worthiness and recommendations of credit limits.
- Reviews applications for single trip permit refunds for Managers approval.
- Reviews quarterly fuel and tobacco tax surveys for the purpose of calculating the ad valorem tax rates in accordance with the PPCTA and TTA.

2. Ensures the collection of payroll tax revenue for approximately 2300 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 SAM.
- Ensuring the Tax Officers identifying any errors for corrections, requesting additional payment where warranted and preparing required refunds in SAM for overpayments.



- Monitors the maintenance of the GNWT Payroll Tax application in SAM by ensuring that Tax Officers are entering all new registrants and are updating any information on current registrants in SAM.
- 3. Registers employers with payroll tax responsibilities in the Northwest Territories, identifying probable delinquent registrants and initiating collection action if warranted.**
- Identifies potential new registrants by reviewing media, Workers Safety and Compensation Commission lists and other sources to gather information.
 - Maximizes the recovery of outstanding remittances by locating and contacting non-remitters to determine whether they are still active and initiating collection action when required.
 - Recommends penalties and interest on delinquent accounts and prepares invoicing for assessed unpaid taxes, interest and penalties.
 - Identifies and refers questionable files to the Manager, Tax Audit & Investigation for further investigation. Recommends penalties and interest if registrant is non-compliant.
 - Approves the Tax Officers recommendations in closing identified dormant files where further follow-up is not warranted.
- 4. Performs a field audit function and is authorized by the Minister to perform examinations and inspect records for any purpose related to the administration and enforcement of the PPCTA, TTA and PTA.**
- 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 Manager, Tax Audit & Investigation.
 - Conducts audits with the Tax Auditor in an employer's place of business to determine compliance with PTA, TTA and PPCTA, as needed. 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.
- 5. Ensures payment of the Status Indian Exempt Fuel and Carbon Tax rebate applications of approximately \$200,000 per year and the Status Indian Exempt Tobacco Tax rebate applications for approximately \$1,500,000 per year.**
- Verifies the adequacy of supporting documentation for payment of fuel, carbon and tobacco tax rebates and prepares the refund worksheets in SAM for Manager's approval.



- 6. Ensures the generation of property tax invoices for the General Taxation Area (GTA).**
 - Plans, implements and supervises timely tax invoicing for school and general property tax and examines invoices for accuracy and completeness.
 - Identifies potential grant-in-lieu, payments-in-lieu and sine die adjustments and notifies the appropriate government entities.
- 7. Administers the invoicing and collection activity for school tax levies for tax base communities (Municipal Taxing Authorities), resulting in revenues of over \$2,500,000 per year**
 - Provides operational leadership to the Senior Tax Officer in the analysis of the municipal tax rolls to identify amounts due for tax levies and grants-in-lieu.
 - Verifies the annual school tax invoicing for each community prior to approval by the Manager.
 - Ensures that tax accounts are maintained for accuracy and timely processing of information, utilizing the GNWT Tax applications and accounts receivable in SAM.
- 8. Prepares or approves maintenance and transfer worksheets and pending items in SAM and refund worksheets for approval by Manager for all taxes as required.**
 - Prepares or approves maintenance worksheets, transfer worksheets and pending items for the fuel, carbon, tobacco, payroll and property tax areas.
 - Prepares refund worksheets for all tax areas for approval by Manager.
- 9. Provides operational leadership to the Tax Officers and the Senior Tax Officer.**
 - Leads the daily activities of the Taxation Section to ensure monthly and year-end deadlines are met.
 - Provides tax expertise and direction concerning taxes to staff and taxpayers.
 - Assists the Manager in selecting, recruiting and training new staff.
 - Assists the Manager in developing e-performance objectives and work plans for staff and providing input.
 - Assists the Manager in developing and implementing work plans to meet departmental deadlines and needs for reports concerning tax revenue.
- 10. Assists the Manager in the Business Plan, Main Estimate and Variance process and other special projects by researching and providing the necessary information for decision making.**
 - Provides information to the Manager for the monthly revenue and expenditure variance reporting, as requested.
 - Provides information to the Manager for the annual Business Plan and Main Estimate process and works with the Senior Tax Officer and Manager on any special projects, as requested.



WORKING CONDITIONS

Physical Demands

No unusual demands

Environmental Conditions

No unusual conditions

Sensory Demands

No unusual 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 and the *Financial Administration Act*.
- Knowledge of GAAP accounting principles.
- Knowledge of the rules of evidence.
- Basic 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.
- 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.
- Project management skills including demonstrated organizational and time management skills.
- Ability to address conflicts and differences of opinion with tact and diplomacy.
- Analytical skills to review tax submissions and identify recommendations.
- 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:

Completion of a Business or Accounting Degree, or similar and six (6) years of experience working in a financial environment and two (2) years applying legislation to financial transactions. Operational leadership in a unit would be beneficial.

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