

Executive Officer TAC Candidate Information Booklet

Executive Officer: Tax, Audit and Compliance

THE RECRUITMENT UNIT, CORPORATE SERVICES DIVISION,
OFFICE OF THE REVENUE COMMISSIONERS,
SHIP ST, DUBLIN CASTLE, DUBLIN 2.

CLOSING DATE FOR APPLICATIONS: THURSDAY, 23 MARCH 2023

Revenue Open Competition for Appointment to the Position of Executive Officer (EO), Tax, Audit and Compliance Nationwide 2023

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1 About Revenue

Who Are We?

Revenue is the Irish Tax and Customs administration and is a large, decentralised organisation with offices in over 30 locations nationwide.

Revenue's mission is "To serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls".

We are a highly responsive and progressive organisation with a reputation for excellence and our core values of respect, professionalism, collaboration, agility, and integrity are at the heart of our culture and our delivery of service.

In 2022, Revenue collected c.€114 billion gross in taxes and duties for the Exchequer.

Revenue is also responsible for trade facilitation and frontier control.

Our workforce of almost 7,000 people supports compliance for 3.2 million employments, 0.2 million employers, 1 million businesses, 0.3 million VAT traders, 0.1 million customs traders and 1.4 million property owners.

The skills, capability and professionalism of our people, the flexibility of our structures, and our ability to harness and support innovation in technology and business practices are key to our success.

Why Work for Revenue?

Making a Difference

A career in Revenue is meaningful, varied, challenging and interesting, and can encompass a wide range of activities in the areas of tax, customs, and ICT.

Revenue staff can build challenging careers with work ranging from dealing directly with our customers, the taxpayers; to policy development and analysis; investigative work; legal services; and frontier management to name but a few.

Our staff are expected to be able to work both independently and as part of a team in a dynamic environment. We offer exciting opportunities to solution-orientated people to help us respond to the political, economic, and technological challenges we face, and whose values align with ours.

Learning and Development

Revenue recognises the value of investing in its staff and developing their skillsets both to their benefit and to the benefit of our overall capability as an organisation.

Revenue provides excellent opportunities for personal and career development, as well as lifelong learning in leadership, management, and technical skills.

Equality, Diversity, and Inclusion

Revenue is an equal opportunities employer. We recognise and respect the cultural diversity within our workforce, promoting a culture of dignity and respect for all, with a team dedicated to supporting diversity, inclusion, and wellbeing.

Environment

We acknowledge our duty within our workplace and to the wider environment. We encourage approaches that reduce our carbon footprint by communicating and managing sustainable practices in our offices, as well engaging with 'Green' Public Procurement policies in securing goods and services.

Work-Life Balance

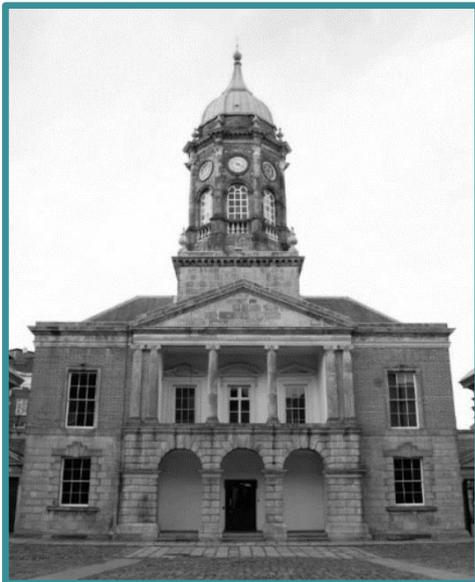
In addition to the job satisfaction of having a positive impact on Irish society and the support that Revenue offers its staff in achieving this, other benefits to a career in Revenue include:

- Stable employment following a one-year probationary period
- Flexible Working Hours
- Flexi-Leave (for grades up to and including Higher Executive Officer)

- Option to apply for Shorter Working Year following probation and subject to approval
- Blended Working Opportunities: while requests for blended working may be facilitated, some office attendance will be required in all roles, in line with business needs.

Working for Revenue - What Our Staff Think

“I can only compliment my colleagues in Revenue for their **assistance, guidance, and encouragement** to further my career in Revenue. Upskilling and access to relevant courses was given the green light without hesitation if there was business need and there was benefit to my career going forward.” **Oliver**



“Revenue has very well-developed learning programmes that can assist with personal learning, development and progression within Revenue. It has also afforded me **an improvement in my work/life balance.**” **Peter**

“I find Revenue to have a great work/life balance with their flexi working hours, which results in **better productivity at work and easier family life.**”
Kate

2 The Role

2.1 Job Description

This is a junior management position which offers an excellent opportunity to build a career in Revenue and to experience a wide variety of work, which may include the following:

- Tax, excise and customs related audits and compliance work including the use of electronic audit techniques (eAudit)
- Working both individually and as part of a team to confront non-compliance
- Contributing to the development of tax and customs policy
- Advising on interpretation of taxation and customs law and practice
- Using statistical analysis to assist in increasing taxpayer compliance and improve Revenue's services using electronic methodologies
- Contributing to the business planning process
- Managing staff performance as required.

2.2 Learning and Development

Revenue provides excellent opportunities for personal development and life-long learning.

We have a wide range of roles across all aspects of the tax code with a commitment to mobility and development. We operate a specially developed modern performance measurement framework aimed at building skills and maximising potential.

We sponsor and support many additional training courses including those leading to recognised qualifications.

Technical Training

Executive Officers will be required to complete Revenue's trainee auditor programme. This includes practical training carrying out Revenue interventions; and may include an academic qualification on a course accredited by a recognised academic institution and/or professional body, on which you will be required to successfully complete all relevant exams. Courses commence in September 2023, January 2024 and April 2024. The training

covers many areas of tax and customs law and procedures, will take approximately three years to complete and is specifically aimed at providing Executive Officers with the technical skills to undertake the full range of Revenue compliance work. This training is delivered via a blended delivery model and there will be an element of in-person classroom attendance required.

Examples of practical elements of the programme may include:

- Business taxes audit of both self-employed people and companies
- Compliance interventions on PAYE taxpayers
- Investigative work to detect tax and duty evasion across all tax types
- Applying analytics to Revenue’s business, intelligence, and risk systems to detect compliance risks.

A further requirement will be the ability to manage your normal day-to-day work commitments, as detailed in Section 2.1, in conjunction with undertaking the training course.

Learning and Development – What Our Staff Think



“Revenue provides a very **comprehensive training programme** which is a mixture of online and in person training and which is very beneficial to the job. Revenue also has a great team of very knowledgeable and experienced staff who are always on hand to help with any query.” Oonagh

“Revenue has provided me with an **excellent career path and job satisfaction**. I can avail of several online learning modules all **supported with in-office expertise**” Liam

“I have found Revenue staff **very welcoming and approachable**. The learning aspects and the **opportunity for personal development** for staff entering Revenue is excellent.” Muireann



3 Person Specification

The position involves working as part of a tax, audit and compliance team, including in relation to excise duties. Necessary elements of the role may involve face-to-face interaction with both taxpayers (business and personal) and tax advisers, as well as site visits to business premises.

An interest in developments in business and the economy generally is essential. Additionally, being comfortable discussing wide-ranging tax, excise, and business matters across a broad spectrum of taxpayers and agents is crucial.

Candidates need to be enthusiastic, willing to learn and have a commitment to the job of auditing. A challenging and varied career will be offered to successful candidates.

Applicants should have all the abilities required of an Executive Officer. In particular, applicants must demonstrate, by reference to specific achievements in their work or academic career to date, that they possess or have the capacity to quickly acquire and assimilate the skills and knowledge required for the role of an Executive Officer. A description of the competencies is set out in the [Appendix](#).

4 Location

This is a nationwide competition. Please select your location preferences when completing the application form. You must only select a location where you would be prepared to take up a position and you may only select a maximum of 2 locations. Please also note you may not change your location preferences after the closing date of this competition.

Revenue has modern, flexible, and family-friendly working policies, which include opportunities for blended working. In blended working arrangements, some office attendance will be required in all roles, in line with business needs. Successful candidates are required to remain in their assigned location for a minimum of two years.

5 Essential Entry Requirements

Candidates must have, on or before, Thursday, 23 March 2023, at least:

5.a. Obtained a minimum of a Level 6 Qualification on the National Framework of Qualifications (NFQ) in at least ONE of the following fields of learning: Taxation, Accounting, Law, Economics, Statistics, Mathematics, or Finance

OR

5.b. Obtained a minimum of a Level 6 Qualification on the National Framework of Qualifications (NFQ) in a discipline which included at least one of the fields of learning in 5.a. as a major subject

OR

5.c. Obtained a minimum of a Level 6 Qualification on the National Framework of Qualifications (NFQ) in Commerce or Business Studies with a financial discipline as a major subject in at least one of the fields of learning in 5.a. above

OR

5.d. Hold an internationally recognised industry certified equivalent qualification in at least one of these areas (e.g., A.I.T.I., Tax Technician, Accounting Technician), that Revenue agrees to be at least an equivalent or higher standard to the above.

There are some restrictions on eligibility and appointments. Please see paragraph 15.

6 Application Process

6.1. Completing the Form

The application form must be fully completed and submitted to correctly to the specified e-mail address. Please note the following information carefully:



- The application form is an MS Word document with restricted editing.
- You are strongly advised to complete and submit this form well in advance of the deadline.
- There is a Guidance on Completing the Form section at the end of the document. Read this **in advance of completing the form** for hints and tips on how to enter content.
- On completion, please save the document as “Executive Officer TAC - Your Name”. You will be required to attach it to an email for submission once completed.
- Please return in MS Word format only. PDFs will not be accepted.
- Should you experience any difficulties completing the form, please contact CSDOpenRecruitment2@revenue.ie.

6.2. Submitting the Form

Submit the application form, with the subject line “Executive Officer TAC – Your Name” to the following address: [Revenue Open Recruitment2@revenue.ie](mailto:Revenue_Open_Recruitment2@revenue.ie). This email address is for completed applications only. g

- Incomplete forms or forms submitted in the incorrect format will not be processed.
- It is not advisable to submit more than one version of your application form. If more than one version is received before the closing date and time, **only** the most recent version will be used in the competition.
- Earlier versions, although submitted, **will not be processed** after the closing date and time.

- No extensions will be given, and for this reason, it is crucial that you submit your application form **well in advance of the closing date and time**.
- Do not send a link to a file-sharing platform.

6.3. Deadline for Receipt of Applications

Closing date and time: Thursday, 23 March 2023, at 13:00. Applications cannot be accepted after this date and time.

6.4. Photograph

A passport style photograph must be inserted into the application form, please see our instructions on [Inserting a Photo](#).

6.5. Queries

Please forward any queries to CSDOpenRecruitment2@revenue.ie

6.6. Curriculum Vitae/Cover letter

A Curriculum Vitae and Cover letter is not required and should not be submitted.

6.7. Proficiency in Irish

Candidates are asked on the application form to indicate if they are interested in an Irish speaking role, should such a role arise during the lifetime of the panel. Revenue will note the interest declared by a candidate and if a role requiring fluency in Irish is available, the candidate's competency will be tested when coming under consideration for assignment.

7 Selection Methods

7.1. Potential Selection Methods

These may include some or all of the following:

- An Eligibility Sift
- Shortlisting of candidates based on the information contained in their application form
- A video assessment whereby candidates will be asked to submit answers to competency-based questions relating to their experience, relevant to the role. The assessment board member(s) will also be provided with the Applicant Details, Education, and Employment Sections of the candidate's application form, to inform their assessment
- Additional selection tools e.g., completion of online questionnaire, cognitive tests/ preliminary interview
- A competitive interview (final stage) via MS Teams based on the essential competencies and experience required for the post and the information contained in the applicant's application form. This may include a presentation relevant to the role (topic will be identified when candidates are scheduled for interview).

Candidates are **not permitted** to use any type of recording equipment at any stage of the selection process. This applies to any form of sound recording and any type of still picture or video recording, whether including sound recording or not, and covers any type of device used for these purposes.

7.2. Assessment Boards

An assessment board, or boards, will be set up by Revenue to conduct any interim selection processes and interviews.

7.3. Selection Stages

It is important to note that candidates must reach the required standard in any interim selection stage, to be considered suitable for progression to the next stage of the selection

process. Candidates progressed to final remote interview stage must meet a minimum standard of 55% in each scoring area, to be considered for inclusion on the panel.

7.4. Panel

A panel will be established from this competition to fill positions that may arise over the lifetime of the panel. This panel will expire one year from the date of its establishment.

It is important to note that:

- Once an offer is accepted, the candidate will not be considered for any other appointment from the panel
- If an offer of a post in a location is declined, the candidate will not be considered for the declined location again; but may remain on the panel in consideration for offers of posts arising in other locations.

7.5. Job Posts

Candidates who are successful in this competition may be offered posts in other government departments, or elsewhere in Revenue as appropriate, in accordance with business needs. Candidates who decline posts in other government departments will remain eligible for consideration of posts in Revenue in accordance with section 7.4.

7.6. Reasonable Accommodations

If a candidate requires any reasonable accommodations to be made at any stage of the selection process, the candidate should set out the requirement on the application form and Revenue will make the necessary arrangements. Alternatively, candidates can email CSDOpenRecruitment2@revenue.ie

7.7. Application Form

During any shortlisting exercise that may be employed, a board will examine the application form and assess it against pre-determined criteria based on the requirements of the

position. It is, therefore, in a candidate's interest to provide a detailed and accurate account of his/her qualifications and experience on the application form.

8 Availability and Admission

8.1. Availability

During the selection process, the onus is on all applicants to make themselves available on the date(s) specified by Revenue and to make whatever arrangements are necessary to ensure that they receive communications sent to them at the contact details specified on their application form. Revenue will not be responsible for refunding any expenses incurred by candidates. The admission of a person to a competition, or invitation to attend interview, or a successful result letter, is not to be taken as implying that Revenue is satisfied that such a person fulfils the requirements or is not disqualified by law from holding the position.

8.2 Suitability for a Post (or Admission)

Prior to recommending any candidate for appointment from this panel, Revenue will make all such enquiries as are deemed necessary to determine the suitability of that candidate. Until all stages of the recruitment process have been fully completed a final determination cannot be made, nor can it be deemed or inferred that such a determination has been made.

9 Canvassing

9.1. Disqualification

Canvassing will disqualify and will result in exclusion from the process. Candidates must not:

- Knowingly or recklessly provide false information
- Canvass any person with or without inducements
- Personate a candidate at any stage of the process
- Interfere with or compromise the process in any way.

9.2. Contravening Canvassing Provisions

Any person who contravenes the above provisions or who assists another person in contravening the above provisions is guilty of an offence. A person who is found guilty of such offence is liable to a fine or imprisonment. In addition, where a person found guilty of such offence was or is a candidate in a recruitment process, then, where a candidate:

- Has not been appointed to a post, they will be disqualified as a candidate
- Has been appointed subsequently from the recruitment process in question, they shall forfeit that appointment.

10 Confidentiality

Protecting confidentiality is a priority. Revenue guarantees that all enquiries, applications, and all aspects of the proceedings are treated as strictly confidential and are not disclosed to anyone, outside those directly involved in the competition process. Revenue will not contact referees, employers, or previous employers without a candidate's consent and then only if the candidate concerned comes under consideration for appointment.

11 Code of Practice

This competition is being organised in accordance with the Code of Practice entitled Appointment to Positions in the Civil Service and Public Service published by the Commission for Public Service Appointments (CPSA). Revenue will consider any requests for review in accordance with the provisions of this code which may be accessed at www.cpsa.ie.

Revenue is an equal opportunities employer. Assignments will be made on the basis of qualifications and the ability to carry out the responsibilities of the grade or post.

11.1 Review and Complaint Procedures under the CPSA Code of Practice

If a candidate is unhappy following the outcome of any stage of a selection process, they can either:

1. Request a Review of a decision made during the process
- OR
2. Make a Complaint that the selection process followed was unfair

A candidate can follow either one of the two procedures in relation to the same aspect of a selection process, but not both. Where a review of a selection process has taken place under Section 7, a complainant may not seek a further review of the same process under Section 8, other than in the most exceptional circumstances that will be determined by the Commission for Public Service Appointments (CPSA) at its sole discretion.

There is no obligation on Revenue to suspend an appointment process while a review or complaint is being considered. However, the CPSA expects that, where possible, Revenue will intervene in cases where it finds an error is likely to have occurred.

12 Quality Customer Service

We aim to provide an excellent service to all our customers. If, for any reason, a candidate is unhappy with any aspect of the service received from us, Revenue will fully consider the matter when it is brought to our attention.

Feedback will be provided to candidates on written request. Candidates may wish to familiarise themselves with the guidance on feedback provided in the [CPSA Casebook](#). In its casebook, the CPSA encourages candidates who are keen to learn from their participation in an appointment process to reflect on the manner in which they demonstrated the competencies. Following an interview, it can be helpful to note down the key questions asked as well as a brief summary of the responses provided.

13 Data Protection Acts 1988-2018

When an application form is received, Revenue creates a record in the name of the applicant, which contains much of the personal information supplied in the application. This personal record is used solely in processing the person's candidature. Such information held is subject to the rights and obligations set out in the [General Data Protection Regulation](#) and the [Data Protection Act 2018](#) (the Data Protection legislation). To make a request under the

Data Protection legislation, please submit your request in writing to: The Data Protection Unit, Corporate Services Division, Dublin Castle, Dublin 2. Further information on Data Protection in Revenue is available at the following links: [Revenue Data Protection](#) and [Candidate and Assignment Data Protection Statements](#).

Certain items of information, not specific to any individual, are extracted from computer records for general statistical purposes.

14 Deeming of Candidature to be Withdrawn

Candidates who do not attend for interview or complete other assessments when and where required by Revenue, or who do not, when requested, furnish such evidence, as Revenue require in regard to any matter relevant to their candidature, will have no further claim to consideration.

15 Eligibility to Compete and Certain Restrictions on Eligibility

Citizenship Requirements

Eligible Candidates must be:

- a) A citizen of the European Economic Area (EEA). The EEA consists of the Member States of the European Union, Iceland, Liechtenstein, and Norway; or
- b) A citizen of the United Kingdom (UK); or
- c) A citizen of Switzerland pursuant to the agreement between the EU and Switzerland on the free movement of persons; or
- d) A non-EEA citizen who is a spouse or child of an EEA or UK or Swiss citizen and has a stamp 4 visa; or
- e) A person awarded international protection under the International Protection Act 2015 (including any person holding an official letter confirming that they have been granted Temporary Protection in Ireland under the EU Temporary Protection Directive 2001/55/EC) or any family member entitled to remain in the State as a result of family reunification and has a stamp 4 visa; or

- f) A non-EEA citizen who is a parent of a dependent child who is a citizen of, and resident in, an EEA member state or the UK or Switzerland and has a stamp 4 visa.

To qualify candidates must be eligible by the date of any job offer.

15.1. Collective Agreement: Redundancy Payments to Public Servants

The Department of Public Expenditure and Reform letter dated 28 June 2012 to Personnel Officers introduced, with effect from 1 June 2012, a Collective Agreement which had been reached between the Department of Public Expenditure and Reform and the Public Services Committee of the ICTU in relation to ex-gratia Redundancy Payments to Public Servants. It is a condition of the Collective Agreement that persons availing of the agreement will not be eligible for re-employment in the Public Service by any Public Service body (as defined by the Financial Emergency Measures in the Public Interest Acts 2009 – 2011) for a period of 2 years from termination of the employment. People who availed of this scheme and who may be successful in this competition will have to prove their eligibility (expiry of period of non-eligibility).

15.2. Incentivised Scheme for Early Retirement (ISER)

It is a condition of the Incentivised Scheme for Early Retirement (ISER) as set out in Department of Finance Circular 12/09 that retirees, under that Scheme, are not eligible to apply for another position in the same employment or the same sector. Therefore, such retirees may not apply for this position.

15.3. Department of Health and Children Circular (7/2010)

The Department of Health Circular 7/2010 dated 1 November 2010 introduced a Targeted Voluntary Early Retirement (VER) Scheme and Voluntary Redundancy Schemes (VRS). It is a condition of the VER scheme that persons availing of the scheme will not be eligible for re-employment in the public health sector or in the wider Public Service or in a body wholly or mainly funded from public moneys. The same prohibition on re-employment applies under the VRS, except that the prohibition is for a period of 7 years. People who availed of the VER scheme are not eligible to compete in this competition. People who availed of the VRS

scheme and who may be successful in this competition will have to prove their eligibility (expiry of period of non-eligibility).

15.4. Department of Environment, Community & Local Government (Circular Letter LG(P) 06/2013)

The Department of Environment, Community & Local Government Circular Letter LG(P) 06/2013 introduced a Voluntary Redundancy Scheme for Local Authorities. In accordance with the terms of the Collective Agreement: Redundancy Payments to Public Servants dated 28 June 2012 as detailed above, it is a specific condition of that VER Scheme that persons will not be eligible for re-employment in any Public Service body [as defined by the Financial Emergency Measures in the Public Interest Acts 2009 – 2011 and the Public Service Pensions (Single Scheme and Other Provisions) Act 2012] for a period of 2 years from their date of departure under this Scheme. These conditions also apply in the case of engagement/employment on a contract for service basis (either as a contractor or as an employee of a contractor).

15.5. Declaration

Applicants will be required to declare whether they have previously availed of a Public Service scheme of incentivised early retirement. Applicants will also be required to declare any entitlements to a Public Service pension benefit (in payment or preserved) from any other Public Service employment and/or where they have received a payment-in-lieu in respect of service in any Public Service employment.

16 Terms and Conditions of Service

General

The appointment is to a permanent post in the Civil Service and is subject to the Civil Service Regulations Acts 1956 to 2005, the Public Service Management (Recruitment and Appointments) Act 2004 and any other Act for the time being in force relating to the Civil Service.

16.1. Salary: Personal Pension Contribution (PPC Rate)

The salary scale for the position of Executive Officer in Revenue, as of 1 March 2023, is as follows:

Personal Pension Contribution (PPC)

€33,812 €35,714 €36,788 €38,884 €40,763 €42,580 €44,391 €46,164 €47,955
€49,696 €51,492 €52,692 €54,403 (LSI 1) €56,127 (LSI 2)

The PPC pay rate applies when the individual is required to pay a Personal Pension Contribution (otherwise known as a main scheme contribution) in accordance with the rules of their main/personal superannuation scheme. This is different to a contribution in respect of membership of a Spouses' and Children's scheme, or the Additional Superannuation Contributions (ASC).

A different rate will apply where the appointee is not required to make a Personal Pension Contribution.

Long service increments may be payable after 3(LSI 1) and 6(LSI 2) years' satisfactory service at the maximum of the scale.

16.2. Important Note

Entry will be at the minimum of the scale and the rate of remuneration will not be subject to negotiation and may be adjusted from time to time in line with Government pay policy.

Different terms and conditions may apply if you are a currently serving civil or public servant.

Subject to satisfactory performance increments may be payable in line with current Government Policy.

You will agree that any overpayment of salary, allowances, or expenses will be repaid by you in accordance with Circular 07/2018: Recovery of Salary, Allowances, and Expenses Overpayments made to Staff Members/Former Staff Members/Pensioners.

16.3. Tenure and Probation

The appointment is to a permanent position on a probationary contract in the Civil Service.

The probationary contract will be for a period of one year from the date specified on the contract. Notwithstanding this paragraph and the paragraph immediately following below, this will not preclude an extension of the probationary contract in appropriate circumstances.

At the discretion of the Head of Office a person may be assigned to other work depending on the business needs and capability development of the office and that person's career development needs.

During the probationary contract period, a person's performance will be subject to review by their supervisor(s) to determine whether the person:

- I. Has performed in a satisfactory manner
- II. Has been satisfactory in general conduct
- III. Is suitable from the point of view of health with particular regard to sick leave.

Prior to completion of the probationary contract, a decision will be made as to whether or not a person will be retained pursuant to Section 5A(2) Civil Service Regulation Acts 1956-2005. This decision will be based on performance assessed against the criteria set out in (i) to (ii) above. The detail of the probationary process will be explained to the person by Revenue and the person will be given a copy of the Department of Public Expenditure and Reform guidelines on probation.

Notwithstanding the preceding paragraphs in this section, the probationary contract may be terminated at any time prior to the expiry of the term of the contract by either side in accordance with the Minimum Notice and Terms of Employment Acts, 1973 to 2005.

In certain circumstances a person's contract may be extended, and the probation period suspended. The extension must be agreed by both parties.

- The probationary period stands suspended when a person is absent due to Maternity or Adoptive Leave
- In relation to a person absent on Parental Leave or Carers Leave, the person may require probation to be suspended if the absence is not considered to be consistent with the continuation of the probation
- Probation may be suspended in cases such as absence due to a non-recurring illness.

The person may, in these circumstances, make an application to Revenue for an extension to the contract period.

If an appointee who fails to satisfy the conditions of probation has been a serving civil servant immediately prior to their appointment from this competition, the issue of reversion will normally arise. In the event of reversion, an officer will return to a vacancy in their former grade in their former Department.

16.4. Superannuation and Retirement

The successful candidate will be offered the appropriate superannuation terms and conditions as prevailing in the Civil Service at the time of being offered an appointment. In

general, an appointee who has never worked in the Public Service will be offered appointment based on membership of the Single Public Service Pension Scheme (“Single Scheme”). Full details of the Scheme are at www.singlepensionscheme.gov.ie

Where the appointee has worked in a pensionable (non-Single Scheme terms) public service job in the 26 weeks prior to appointment or is currently on a career break or special leave with/without pay, different terms may apply. The pension entitlement of such appointees will be established in the context of their public service employment history.

Key provisions attaching to membership of the Single Scheme are as follows:

- Pensionable Age: The minimum age at which pension is payable is the same as the age of eligibility for the State Pension, currently 66
- Retirement Age: Scheme members must retire on reaching the age of 70
- Career average earnings are used to calculate benefits (a pension and lump sum amount accrue each year and are up-rated each year by reference to the CPI)
- Post retirement pension increases are linked to the CPI.

16.5. Pension Abatement

- If the appointee has previously been employed in the Civil or Public Service and is in receipt of a pension from the Civil or Public Service or where a Civil/Public Service pension comes into payment during his/her re-employment, that pension **will be subject to abatement** in accordance with Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

Please note: In applying for this position, you are acknowledging that you understand that the abatement provisions, where relevant, will apply. It is not envisaged that the employing Department/Office will support an application for an abatement waiver in respect of appointments to this position.

- However, if the appointee was previously employed in the Civil or Public Service and awarded a pension under voluntary early retirement arrangements (other than the

Incentivised Scheme of Early Retirement (ISER), the Department of Health Circular 7/2010 VER/VRS or the Department of Environment, Community & Local Government Circular letter LG(P) 06/2013, any of which renders a person ineligible for the competition), the entitlement to that pension will cease with effect from the date of reappointment. Special arrangements may, however, be made for the reckoning of previous service given by the appointee for the purpose of any future superannuation award for which the appointee may be eligible.

16.6 Department of Education and Skills Early Retirement Scheme for Teachers Circular 102/2007

The Department of Education and Skills introduced an Early Retirement Scheme for Teachers. It is a condition of the Early Retirement Scheme that with the exception of the situations set out in paragraphs 10.2 and 10.3 of the relevant circular documentation, and with those exceptions only, if a teacher accepts early retirement under Strands 1, 2 or 3 of this scheme and is subsequently employed in any capacity in any area of the public sector, payment of pension to that person under the scheme will immediately cease. Pension payments will, however, be resumed on the ceasing of such employment or on the person's 60th birthday, whichever is the later, but on resumption, the pension will be based on the person's actual reckonable service as a teacher (i.e. the added years previously granted will not be taken into account in the calculation of the pension payment).

16.7 Ill-Health Retirement

A person who previously retired on ill health grounds under the terms of a superannuation scheme is required to declare, at the initial application phase, that they are in receipt of such a pension to the organisation administering the recruitment competition.

Applicants will be required to attend the CMO's office to assess their ability to provide regular and effective service taking account of the condition which qualified them for IHR.

16.8 Appointment Post Ill-Health Retirement from Civil Service

If successful in their application through the competition, the applicant should be aware of the following:

- If deemed fit to provide regular and effective service and assigned to a post, their civil service ill-health pension ceases
- If the applicant subsequently fails to complete probation or decides to leave their assigned post, there can be no reversion to the civil service IHR status, nor reinstatement of the civil service IHR pension, that existed prior to the application nor is there an entitlement to same
- The applicant will become a member of the Single Public Service Pension Scheme (SPSPS) upon appointment if they have had a break in pensionable public/civil service of more than 26 weeks.

16.9 Appointment Post Ill-Health Retirement from Public Service:

- Where an individual has retired from a public service body his/her ill-health pension from that employment may be subject to review in accordance with the rules of ill-health retirement under that scheme
- If an applicant is successful, on appointment the applicant will be required to declare whether they are in receipt of a public service pension (ill-health or otherwise) and their public service pension may be subject to abatement
- The applicant will become a member of the Single Public Service Pension Scheme (SPSPS) upon appointment if they have had a break in pensionable public/civil service of more than 26 weeks.

Please note more detailed information in relation to pension implications for those in receipt of a [civil or public service ill-health pension](#).

16.10 Pension Accrual

A 40-year limit on total service that can be counted towards pension where a person has been a member of more than one pre-existing public service pension scheme (i.e., non-

Single Scheme) as per the 2012 Act shall apply. This 40-year limit is provided for in the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. This may have implications for any appointee who has acquired pension rights in a previous public service employment.

16.11 Additional Superannuation Contribution

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017.

Note: ASC deductions are in addition to any pension contributions (main scheme and spouses' and children's contributions) required under the rules of your pension scheme.

For further information in relation to the Single Public Service Pension Scheme please see the following website: www.singlepensionscheme.gov.ie.

16.12 Official Secrecy and Integrity

An officer will be subject to the [Provisions of the Official Secrets Act, 1963](#) as amended by the [Freedom of Information Act 2014](#). The officer will agree not to disclose to unauthorised third parties any confidential information either during or subsequent to the period of employment.

16.13 Codes of Ethics, Standards and Behaviour

The officer will be subject to the Revenue Code of Ethics (a copy of which will be made available on assignment) and the [Civil Service Codes of Standards and Behaviour](#).

The [Ethics in Public Office Act 1995](#) will apply, where appropriate, to this employment.

16.14 Unfair Dismissals Acts 1977-2015

The Unfair Dismissals Acts 1977–2015 will not apply to the termination of this employment by reason only of the expiry of this probationary contract without it being renewed.

16.15 Organisation of Working Time Act 1997:

The terms of the [Organisation of Working Time Act, 1997](#) will apply, where appropriate, to your employment.

16.16 Headquarters

Headquarters will be such as may be designated from time to time by Revenue. When required to travel on official duty the appointee will be paid appropriate travelling expenses and subsistence allowances, subject to normal civil service regulations.

16.17 Duties

The employee will be required to perform any duties appropriate to the position which may be assigned from time to time. The officer may not engage in private practice or be connected with any outside business which would interfere with the performance of official duties or conflict with his/her role.

17 Hours of Attendance

Hours of attendance will be fixed from time to time but will amount to not less than 41 hours and 15 minutes gross or 35 hours net per week.

18 Annual Leave

The annual leave allowance will be 23 working days a year, rising to 24 after 5 years' service, 25 after 10 years, 26 after 12 years and 27 after 14 years' service. This allowance is subject to the usual conditions regarding the granting of annual leave and is on the basis of a five-day week and is exclusive of the usual public holidays.

19 Sick Leave

Pay during properly certified sick absence, provided there is no evidence of permanent disability for service, will apply on a pro-rata basis, in accordance with the provisions of the sick leave circulars. Officers who will be paying Class A rate of PRSI will be required to sign a mandate, authorising the Department of Social Protection to pay any benefits due under the

Social Welfare Acts direct to Revenue. Payment during illness will be subject to the officer making the necessary claims for social insurance benefit to the Department of Social Protection within the required time limits.

20 Security Clearance

Applicants will be required to complete and return a Garda Vetting form should they come under consideration for appointment. This form will be forwarded to An Garda Síochána for security checks using all addresses at which they resided.

21 Flexible Working Policies

As an **Employer of Choice**, the Civil Service has many flexible and family friendly policies e.g. Worksharing, Shorter Working Year, Remote Working (operated on a 'blended' basis) etc. All elective policies can be applied for in accordance with the relevant statutory provisions and are subject to the business needs of the organisation.

The Civil Service also operates a Mobility scheme for all general service grades. This scheme provides staff with career opportunities to learn and partake in diverse roles across a range of Civil Service organisations and geographical locations.

Important Notice

The foregoing represents the principal conditions of service and is not intended to be the comprehensive list of all terms and conditions of employment which will be set out in the employment contract to be agreed with the successful candidate.

Appendix: Executive Officer Level Competencies

PEOPLE MANAGEMENT

- Consults and encourages the full engagement of the team, encouraging open and constructive discussions around work issues
- Gets the best out of individuals and the team, encouraging good performance and addressing any performance issues that may arise
- Values and supports the development of others and the team
- Encourages and supports new and more effective ways of working
- Deals with tensions within the team in a constructive fashion
- Encourages, listens to and acts on feedback from the team to make improvements
- Actively shares information, knowledge, and expertise to help the team to meet its objectives

ANALYSIS AND DECISION-MAKING

- Effectively deals with a wide range of information sources, investigating all relevant issues (before and during dealings with the taxpayer or agent)
- Understands the practical implication of information in relation to the broader context in which s/he works – procedures, divisional objectives etc.
- Identifies and understands key issues and trends
- Correctly extracts & interprets numerical information, conducting accurate numerical calculations
- Draws accurate conclusions & makes balanced and fair recommendations backed up with evidence

DELIVERY OF RESULTS

- Takes ownership of tasks and is determined to see them through to a satisfactory conclusion
- Is logical and pragmatic in approach, setting objectives and delivering the best possible results with the resources available through effective prioritisation (in a compliance area)

- Constructively challenges existing approaches to improve efficient customer service delivery
- Accurately estimates time parameters for project, making contingencies to overcome obstacles
- Minimises errors, reviewing learning and ensuring remedies are in place
- Maximises the input of own team in ensuring effective delivery of results
- Ensures proper service delivery procedures/ protocols/ reviews are in place and implemented

INTERPERSONAL AND COMMUNICATION SKILLS

- Modifies communication approach to suit the needs of a situation/ audience/ (taxpayer/ agent and colleagues)
- Actively listens to the views of others
- Liaises with other groups to gain co-operation
- Negotiates, where necessary, in order to reach a satisfactory outcome (in an audit/ compliance intervention)
- Maintains a focus on dealing with customers in an effective, efficient, and respectful manner
- Is assertive and professional when dealing with challenging issues (in an audit/ compliance environment)
- Expresses self in a clear and articulate manner when speaking and in writing

SPECIALIST KNOWLEDGE, EXPERTISE AND SELF-DEVELOPMENT

- Displays high levels of skills/ expertise in own area and provides guidance to colleagues
- Has a clear understanding of the role, objectives, and targets and how they support the service delivered by the unit and Department/ Organisation and can communicate this to the team
- Leads by example, demonstrating the importance of development by setting time aside for development initiatives for self and the team

DRIVE AND COMMITMENT TO PUBLIC SERVICE VALUES

- Is committed to the role, consistently striving to perform at a high level
- Demonstrates flexibility and openness to change
- Is resilient and perseveres to obtain objectives despite obstacles or setbacks
- Ensures that customer service is at the heart of own/team's work
- Is personally honest and trustworthy
- Acts with integrity and encourages this in others.

