

Office of the Revenue Commissioners  
Corporate Services Division  
Recruitment Unit  
Dublin Castle  
Dublin 2.

## Competition for appointment to the position of Principal, Business Taxes Policy & Legislation *OR* Transfer Pricing Expert in Revenue

### 1 Introduction

Revenue is the Irish Tax and Customs administration. Our mission is “To serve the Community by fairly and efficiently collecting taxes and duties and implementing customs controls”.

Revenue has 6,959 staff, supports 3.2 million employments, 0.2 million employers, 1 million businesses, 0.3 million VAT traders and 1.4 million property owners. We collected €58.3 billion in taxes and duties for the Exchequer in 2019. Revenue is also responsible for trade facilitation and frontier control. It is a highly decentralised organisation with offices in all parts of the country.

### 2 Job Description

#### 2.1. General – Business Taxes Policy & Legislation

Business Taxes Policy and Legislation Division is responsible for legislation and interpretation matters relating to all business taxes and as Principal you will play a key role in managing Revenue’s policy, legislation and interpretation services. The key areas of taxation for which the Division is responsible are:

- **Corporation Tax**, including international tax
- **Financial Services Taxation**, including banking and insurance activities and the taxation of investment products
- **Capital Gains Tax**, for individuals and companies.

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This is a leadership role, managing a team of tax specialists for results and delivering to high standards. The role involves supporting the Department of Finance in business taxes policy development, including preparing draft tax legislation and assisting the Minister for Finance in its passage through the Oireachtas. It also involves enabling Revenue's core business strategies, including through the provision of technical guidance and interpretation to Revenue staff, tax practitioners and business. The Principal is expected to make a strong contribution to the continuous development of the tax legislative and operational framework in addition to the development of Revenue's response to business tax issues. The Principal will also be expected to make a strong contribution to the Division's delivery on its 'Minding the Tax' role in relation to business taxes.

Principals will have responsibility for a wide range of functions, to include some or all of the following:

- Analysis and consideration of legislative proposals for key areas of taxation under the remit of the Division.
- Assisting the Department of Finance in preparing legislative proposals, drafting tax legislation and preparing briefing materials for the Finance Bill's passage through the Houses of the Oireachtas.
- Working closely with other senior Revenue managers to identify business tax compliance and avoidance risks and to develop legislative and administrative responses to give effect to government policy and maintain the effectiveness and integrity of the Corporation Tax system in Ireland.
- Providing technical advice on tackling complex business tax avoidance structures and schemes.
- Providing technical guidance, including drafting internal and external instructions, and interpretation of business taxes to Revenue staff, tax practitioners and businesses.

## **2.2. General -Transfer Pricing Expert**

The Principal will be part of the Revenue senior management team and will lead a Transfer Pricing Branch in managing international Transfer Pricing matters, including resolving Transfer Pricing-related tax disputes as part of Ireland's tax treaty obligations. The Principal will have the capacity to lead and direct a Branch team in undertaking Mutual Agreement Procedures (MAPs) and completing bilateral Advance Pricing Agreements (APAs).

The key responsibilities of the Principal will include:

- Responsibility for timely completion of Transfer Pricing MAP and APA cases with Ireland's treaty partners.
- Developing and maintaining strong relationships with the competent authorities of other jurisdictions.
- Managing, mentoring and coaching the Branch team in the core MAP and APA work.
- Representing Ireland's interests in relation to OECD and EU Transfer Pricing developments.
- Providing Transfer Pricing technical support to other areas within Revenue and enhancing Transfer Pricing capability within the organisation.

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### 2.3. Panels

Four panels may be created from this competition:

1. Corporation Tax
2. Financial Services Taxation
3. Capital Gains Tax
4. Transfer Pricing Expert

The panels established from this competition will be used to fill positions arising over their lifetime. All panels will expire one year after their establishment.

### 2.4. Location

Existing teams (Business Taxes Policy & Legislation) are currently based in Dublin and Cork. Existing teams (Transfer Pricing) are currently based in Dublin and Limerick. It is expected that successful applicants will be based in one of these office locations. However, applicants with a preference for another location may also be considered.

## 3 Person Specification

### 3.1. For all posts, applicants must have:

- Excellent knowledge and experience of the operation of the Irish tax system;
- A proven track record of delivery as a leader and manager, with knowledge of; and ability to deliver on; employee engagement and with substantial recent relevant experience at an appropriate senior level;
- Excellent communication, networking and influencing skills, as required to operate at a senior level.

### 3.2. Business Taxes Policy & Legislation

In addition to 3.1 above, applicants must have:

- An excellent technical knowledge of Irish business taxation to include a deep understanding of the administrative, legislative and policy framework governing the Irish tax system, with specialist expertise in **at least one** of the following areas:
  - Corporation Tax (including international tax)
  - Financial Services Taxation
  - Capital Gains Tax
- Experience of the operation of the Irish tax system, including experience of applying tax law to resolve complex tax issues;
- Experience of developing business strategies;
- An understanding of how businesses and investments operate and are structured from both a legal and commercial perspective and how their tax planning impacts on risk;

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- An understanding of legal and accounting principles and how they apply in practice from a business tax perspective;
- Excellent skills in critical analysis and decision making;
- The ability to thrive in a dynamic environment and to respond constructively and innovatively to changing tax requirements.

### **3.3. Transfer Pricing Expert**

The person selected for this Principal post will have a critical role in managing Ireland's MAP and APA cases in the context of a challenging international environment.

In addition to 3.1 above, applicants must have:

- A strong technical understanding of Transfer Pricing;
- Practical experience of Transfer Pricing issues;
- Excellent interpersonal, networking and influencing skills, including the ability to participate effectively in international meetings and negotiations;
- Highly effective communications skills, including the ability to provide clear concise briefings, reports and recommendations.

Specific experience in negotiation would be an advantage.

## **4 The Applicant**

Applicants should have all the abilities required of a Principal 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 acquire the skills and knowledge required for the role of a Principal Officer as identified by the Public Appointments Service Principal Officer level competency framework. A description of the competencies is set out in the **Appendix**.

Applicants should note that they may be assigned to other duties appropriate to the grade of Principal Officer.

## **5 Essential Entry Requirements**

### **5.1. Candidates must have, on or before 3 December 2020:**

- **For Business Taxes Policy & Legislation (Corporation Tax, Financial Services Taxation and Capital Gains Tax posts):**
  1. A minimum of Level 8 on the National Framework of Qualifications (Honours Bachelor Degree level) having taken either taxation, accounting, law, business studies, economics, or a financial discipline as a major subject in the final degree examination **or** qualification as a tax adviser, accountant, solicitor or barrister (i.e. membership or entitlement to membership of a recognised professional body in these areas).
  2. A minimum of 5 years relevant management experience in a large professional firm, business, or Public Sector organisation in one or more of the following:
    - Business taxation

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- Commercial business practice, including particular expertise in one or more business sectors
  - Taxation of financial services, including banking and insurance.
- **For Transfer Pricing Expert post/s:**
1. A minimum of Level 8 on the National Framework of Qualifications (Honours Bachelor Degree level) having taken either taxation, accounting, law, business studies, economics, or a financial discipline as a major subject in the final degree examination **or** qualification as a tax adviser, accountant, solicitor or barrister (i.e. membership or entitlement to membership of a recognised professional body in these areas)
  2. A minimum of 5 years relevant management experience at in a large professional firm, business, or Public Sector Organisation in one or more of the following:
    - A Transfer Pricing function
    - The area of International Business Taxation
    - A role that involved microeconomic work with a large business, financial institution or professional firm
    - A role that involved valuation or pricing of intangible assets/IP with a large business, financial institution or professional firm.

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

## 6 Application Process

6.1. The application form must be completed and submitted correctly to the specified email address. Incorrectly submitted application forms cannot be accepted, so please note the following information carefully:

- The application form is an editable MS Word document. Upon completion, please save the document as “Your name”. You will be required to attach it to an email for submission once completed.

6.2. Submitting the form:

- On completion, you are required to submit the application form (MS Word document) by email, with the title “PO BTPL&TP – Your name” to the following address: [revenue\\_open\\_recruitment3@revenue.ie](mailto:revenue_open_recruitment3@revenue.ie). This email address is for completed applications only.

6.3. Deadline for receipt of applications:

Closing date and time: **Thursday 3 December 2020 at 13.00**. Applications cannot be accepted after this date and time.

Any queries will be dealt with by email to Sarah Derivan Lee at [sdeivanl@revenue.ie](mailto:sdeivanl@revenue.ie).

Please note you will not receive an automatic reply from the mailbox following submission. Confirmation of receipt of your application form will be sent to you by e-mail, no later than Thursday, 10 December 2020.

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

## 7 Selection Methods

### 7.1. These may include some or all of the following:

- Eligibility Sift
- 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 Applicant Details, Education and Employment Sections of candidates' Application Forms, to inform their assessment
- Additional selection tools, e.g. cognitive tests, a preliminary interview
- A competitive interview (final stage) based on the essential competencies and experience required for the post. This may include a presentation (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. Any person wishing to use such equipment for any of these purposes must seek written permission in advance.**

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

7.3. It is important to note that candidates must reach the required standard in any interim selection stage in order to be considered suitable for progression to the next stage of the selection process. Candidates progressed to final interview stage must meet a minimum standard of 70% in each scoring area, to be considered for inclusion on the panel.

7.4. Panels will be established from this competition to fill positions that may arise over the lifetime of the panel. All panels will expire one year from the date of their 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/s.
- 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/s in consideration for offers of posts arising in other locations applied for.

7.5. 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.

7.6. Candidates should indicate on the application form as to whether they have any additional requirements.

7.7. Revenue has an active mobility policy. Applicants should note that they may be assigned to other duties appropriate to the grade of Principal. Appointees with permanent tenure to Principal level or equivalent level posts in the Civil Service may also be required to move to a Principal level role or equivalent level post in another Government Department under mobility arrangements. However, a person will not normally be considered for mobility until after 2 years in the post.

## 8 Availability and Admission

8.1. 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. 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. 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. 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 at 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 to the recruitment process in question, they shall forfeit that appointment.

## 10 Confidentiality

Protecting confidentiality is a priority. You can expect, and we guarantee, 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. We will not contact referees, employers or previous employers without your consent and then only if you come 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 Commissioners 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](http://www.cpsa.ie).

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

## 12 Quality Customer Service

We aim to provide an excellent service to all our customers. If, for any reason, you are unhappy with any aspect of the service you receive from us, we urge you to bring this 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's casebook on [www.cpsa.ie](http://www.cpsa.ie). 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 your application form is received, Revenue creates a record in your name, which contains much of the personal information you have supplied. This personal record is used solely in processing your 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 other test 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. The EEA consists of the Member States of the European Union, Iceland, Liechtenstein and Norway; or
- (b) A citizen of Switzerland pursuant to the agreement between the EU and Switzerland on the free movement of persons; or
- (c) A non-EEA citizen who is a spouse or child of an EEA or Swiss citizen and has a stamp 4 visa; or
- (d) A person awarded international protection under the International Protection Act 2015 or any family member entitled to remain in the State as a result of family reunification and has a stamp 4 visa; or
- (e) 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 Switzerland and has a stamp 4 visa.

To qualify, candidates must meet one of the citizenship criteria above 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 28th 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 subject to the Civil Service Regulation 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 for the position of Principal Officer in Revenue with effect from 1 October 2020 is as follows:

€89,072 €92,738 €96,377 €100,044 €103,136 €106,343 (LSI1) €109,547 (LSI2)

Long Service Increments may be payable after 3 years (LSI1) and 6 years (LSI2) satisfactory service at the maximum of the scale.

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This rate will apply to new entrants who are members of the Single Scheme and will also apply where the appointee is a civil or public servant appointed on or after 6 April 1995 and is making a personal pension contribution.

A different rate may apply where the appointee is an existing civil or public servant appointed on or before 6 April 1995 and is not required to make a personal pension contribution.

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

Different terms and conditions may apply if, immediately prior to appointment, the appointee is a serving civil or public servant.

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

The appointment is to a permanent position as Principal Officer in the Civil Service on a probationary contract for a period of one year. At the discretion of the Head of Office and in line with Revenue Staff Mobility policy, you may be assigned to other work depending on the business needs and capability development of the office and your career development needs.

During the period of your probationary contract, your performance will be subject to review by your supervisor(s) to determine whether you:

- (i) Have performed in a satisfactory manner
- (ii) Have been satisfactory in general conduct
- (iii) Are 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 you will be retained pursuant to *Section 5A(2) Civil Service Regulation Acts 1956-2005*. This decision will be based on your performance assessed against the criteria set out in (i) to (ii) above. The detail of the probationary process will be explained to you by your employing Department and you will be given a copy of the Department of Finance guidelines on probation.

All appointees will serve a one-year probationary 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](http://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 66 (rising to 67 in 2021 and 68 in 2028 in line with changes in State Pension age)
- 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 CPI)
- Post retirement pension increases are linked to 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

Please note any person who previously retired on ill health grounds under the terms of a superannuation scheme are 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.

### 16.7 (a) 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.

### 16.7 (b) 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

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- 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 is available [via this link](#) or upon request to PAS.

### 16.8 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.

### 16.9 Additional Superannuation Contribution

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

For further information in relation to the Single Public Service Pension Scheme please see the following website: [www.singlepensionscheme.gov.ie](http://www.singlepensionscheme.gov.ie).

### 16.10 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 third parties any confidential information either during or subsequent to the period of employment.

### 16.11 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](#) 1995 will apply, where appropriate, to this employment.

### 16.12 Organisation of Working Time Act 1997:

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

## 17. Hours of Attendance

Hours of attendance will be fixed from time to time but will amount to not less than 43 hours and 15 minutes gross or 37 hours net per week.

## 18. Annual Leave

The annual leave allowance will be 30 working days a year. 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. The appointee may be required to sign a mandate, authorising the Department of Employment Affairs and Social Protection to pay any benefits due under the Social Welfare Acts direct to the Revenue Commissioners and payment during illness will be subject to the officer making the necessary claims for social insurance benefit to the Department of Employment Affairs and Social Protection within the required time limits.

## 20. Security Clearance

Please note that 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.

**The above represents the principal conditions of service and is not intended to be the comprehensive list of all terms and conditions of employment.**

## **Appendix: Principal Competency Framework**

### **Leadership & Strategic Direction**

- Leads the team, setting high standards, tackling any performance problems & facilitating high performance
- Facilitates an open exchange of ideas and fosters an atmosphere of open communication
- Contributes to the shaping of Departmental/Government strategy and policy
- Develops capability and capacity across the team through effective delegation
- Develops a culture of learning & development, offering coaching and constructive/supportive feedback
- Leads on preparing for and implementing significant change and reform
- Anticipates and responds quickly to developments in the sector/broader environment
- Actively collaborates with other Departments, Organisations and Agencies

### **Judgement & Decision Making**

- Identifies and focuses on core issues when dealing with complex information/situations
- Assembles facts, manipulates verbal and numerical information and thinks through issues logically
- Sees the relationships between issues and quickly grasps the high level and socio-political implications
- Identifies coherent solutions to complex issues
- Takes action, making decisions in a timely manner and having the courage to see them through
- Makes sound and well-informed decisions, understanding their impact and implications
- Strives to effectively balance the sectoral issues, political elements and the citizen impact in all decisions

### **Management & Delivery of Results**

- Initiates and takes personal responsibility for delivering results/services in own area
- Balances strategy and operational detail to meet business needs
- Manages multiple agendas and tasks and reallocates resources to manage changes in focus
- Makes optimum use of resources and implements performance measures to deliver on objectives
- Ensures the optimal use of ICT and new delivery models
- Critically reviews projects and activities to ensure their effectiveness and that they meet Organisational requirements
- Instils the importance of efficiencies, value for money and meeting corporate governance requirements
- Ensures team are focused and act on Business plan priorities, even when faced with pressure

### **Building Relationships & Communication**

- Speaks and writes in a clear, articulate and impactful manner
- Manages and resolves conflicts / disagreements in a positive & constructive manner
- Actively listens, seeking to understand the perspective and position of others



Competition for appointment to the position of Principal, Business Taxes Policy & Legislation or  
Transfer Pricing Expert in Revenue

- Works effectively within the political process, recognising and managing tensions arising from different stakeholders' perspectives
- Persuades others, builds consensus, gains co-operation from others to obtain information and accomplish goals
- Proactively engages with colleagues at all levels of the organisation and across other Departments/Organisations and builds strong professional networks
- Makes opinions known when s/he feels it is right to do so

**Drive and Commitment to Public Service Values**

- Consistently strives to perform at a high level
- Demonstrates personal commitment to the role, maintaining determination and persistence while maintaining a sense of balance and perspective in relation to work issues
- Contributes positively to the corporate agenda
- Is personally trustworthy, honest and respectful, delivering on promises and commitments
- Ensures the citizen is at the heart of all services provided
- Is resilient, maintaining composure even in adverse or challenging situations
- Promotes a culture that fosters the highest standards of ethics and integrity

**Specialist Knowledge, Expertise and Self Development**

- Develops and maintains skills and expertise across a number of areas that are relevant to his/her field and recognised by people internal and external to the Department/Organisation.
- Keeps up to date with key departmental, sectoral, national and international policies and economic, political and social trends that affect the role
- Maintains a strong focus on self-development, seeking feedback and opportunities for growth

Office of the Revenue Commissioners  
Corporate Services Division  
Recruitment Unit  
Dublin Castle  
Dublin 2.