

CANDIDATES INFORMATION BOOKLET

PLEASE READ CAREFULLY

Revenue intend to hold an open competition for the purpose of recommending a person (s) for appointment to the position(s) of

Tax Specialists (Assistant Principal) in Revenue

Revenue is committed to a policy of equal opportunity.

This competition will be run in compliance with the codes of practice prepared by the Commissioners for Public Service Appointments (CPSA).

Codes of practice are published by the CPSA and are available on

www.cpsa.ie

CONTACT: REVENUE RECRUITMENT UNIT

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Tax Specialists (Assistant Principal) in Revenue

1. Revenue

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 almost 6,300 staff and deals with 3.5 million personal and business taxpayers. We collected €54.6 billion in taxes and duties for the Exchequer in 2018. 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:

These are key leadership positions within Revenue’s legislation and compliance programmes and the Assistant Principal will be expected to make a strong contribution to the achievement of Revenue’s strategic objectives.

There are two separate roles and two panels will be created from this competition:

1. Audit & Compliance (Assistant Principal)
2. Tax Policy & Legislation (Assistant Principal)

Candidates may be called as critical posts arise. These panels will expire one year after their establishment.

Assistant Principals will have responsibility for a wide range of functions, including:

2.1. General -Audit & Compliance post and Tax Policy & Legislation post:

- Interacting with customers/business/professional advisors, including acting as a Revenue representative on various stakeholder groups.
- Preparing reports and recommendations on issues arising for the senior management team in Revenue, demonstrating awareness of strategic issues.
- Coaching and mentoring of staff and the transfer of skills.
- Researching and advising on best practice, methodologies and emerging support tools and technologies.
- Providing guidance to Revenue customers.
- Development of risk analysis strategies to mitigate against tax avoidance/evasion.
- Promoting a strong taxation and customs compliance culture within Revenue’s customer base.
- Such other functions as may from time to time be required to fulfil the business objectives of Revenue.

AND

2.2. Audit & Compliance post:

- Managing and undertaking risk-driven audits and investigations, including examination of financial records, accounts and accounting systems.
- Managing multi-disciplinary teams of auditors/investigators.

- Using the relevant powers to investigate and address compliance issues across business sectors, including high wealth individuals.
- Identifying, investigating and challenging unacceptable tax planning / tax mitigation schemes.
- Enforcing tax and duty law and instigating prosecutions, when necessary.
- Insolvency matters including liquidations, examinership cases, bankruptcy and enforcement.
- Forensic Investigations and Prosecution Support Services.
- Undertaking transfer-pricing (TP) audits and other risk-based TP interventions, including providing support on TP compliance issues across Revenue.
- Developing and evaluation of compliance strategies for Revenue's case base

AND

2.3. Tax Policy & Legislation post:

- Researching and advising on complex technical tax issues, including identifying areas where additional guidance is required or where legislative amendment may be required.
- Assisting the Department of Finance in preparing Finance Bill items, from input on the drafting of tax legislation to the preparation of briefing materials for the bill's passage through the Houses of the Oireachtas.
- Development and evaluation of tax policy proposals.
- Providing technical guidance, including drafting internal and external instructions, and interpretation to Revenue staff, tax practitioners and businesses.
- Representing Revenue at EU and OECD fora and on business and tax representative groups, including the Tax Administration Liaison Committee.

3. Person Specification

3.1. General:

The persons required for these Tax Specialists posts must have some or all of the following:

- Relevant management experience in a large business, professional firm, public sector body or similar organisation.
- A deep understanding of the Irish taxation system, law and practice.
- Understanding of how businesses operate from both a legal and commercial perspective.
- Relevant experience of the planning, conduct and management of statutory audits under the Companies Acts of larger businesses.
- Experience of the planning, conduct and management of forensic financial investigations.
- Experience of carrying out tax compliance and/or advisory functions on behalf of complex taxpayers.
- Experience of devising, developing or implementing tax planning / tax mitigation strategies on behalf of complex taxpayers including wealth transfer.
- Planning, management and conduct of Financial Appraisals \ Due Diligence on behalf of lenders or investors.
- Proven track record in creating, building and implementing advanced analytics and business intelligence initiatives.

Applicants should have all the abilities required of an Assistant Principal. In particular, applicants must demonstrate, by reference to specific achievements in their career to date, that they possess or have the capacity to acquire those qualities, skills and knowledge required for the role of

Assistant Principal as identified by the Public Appointments Service Assistant Principal 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 Assistant Principal.

4. Essential Entry Requirements

4.1. Candidates must have, on or before Thursday 25th April 2019 at least:

- Obtained a minimum of Level 8 on the National Framework of Qualifications (Honours Bachelor Degree level) having taken either taxation, accounting, law, business, economics, statistics or a financial discipline as a major subject in the final degree examination **or** qualification as an accountant, tax professional, solicitor or barrister (i.e. membership or entitlement to membership of a recognised professional body in these areas)

And

- A minimum of 3 years relevant management experience (as described in Section 2 and 3), in a large business, professional firm, public sector body or similar organisation.

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

5. Application Process

5.1. An initial application will be required through registration at the following link

<https://www.surveymonkey.com/r/LRSS8ZH>

Please ensure that you have entered your email address correctly as your email address will be used for all correspondence relating to this competition.

5.2. Deadline for receipt of applications:

Closing Date and Time: **Thursday 25th April 2019 at 1pm**. Applications will not be accepted after this date and time.

If you have any queries or have not received e-mail confirmation of receipt of your application by 2 May 2019 please contact Aileen Ennis on (01)8589221.

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

6. Selection Methods

6.1. These may include some or all of the following:

- Eligibility Sift based on candidates' qualifications, their career highlights/achievements that best demonstrate their suitability for the role (as outlined in your initial registration).
- Completion of online tests (s).
- Video interview, tests of relevant professional competence, and any other tests or exercises that may be deemed appropriate.
- Shortlisting.
- Final competitive competency based interview which may include a presentation.

Verification tests will also form part of this process where applicable.

6.2. A board or boards will be set up by Revenue to conduct any interviews. All interviews will take place in Dublin.

6.3. Candidates who are successful in this competition may be offered posts in other **Government Departments**. Appointees with permanent tenure to Assistant Principal level or equivalent level posts in the Civil Service may also be required to move to an Assistant Principal level role or equivalent level post in another Government Department under mobility arrangements.

7. Availability and Admission

7.1. 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.

7.2. Prior to recommending any candidate for appointment from this panel, Revenue will make all such enquiries that 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.

8. Canvassing

8.1. 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.

8.2. 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 an offence is liable to a fine/or imprisonment. In addition, where a person found guilty of an offence was or is a candidate at a recruitment process, then:

- Where he/she has not been appointed to a post, he/she will be disqualified as a candidate

And

- Where he/she has been appointed subsequently to the recruitment process in question, he/she shall forfeit that appointment.

9. Security Clearance

An applicant 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 on all addresses at which they resided.

10. 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.

11. 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.

12. Code of Practice

This competition is being organised in accordance with the Code of Practice titled *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.

A copy of the Code may be accessed at 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.

13. Quality Customer Service

We aim to provide an excellent quality service to all our customers. If, for whatever 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. 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.

14. 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.

15. Eligibility to compete and certain restrictions on eligibility

Candidates should note that eligibility to compete is open to citizens of the European Economic Area (EEA). The EEA consists of the Member States of the European Union along with Iceland, Liechtenstein and Norway. Swiss citizens under EU agreements may also apply. **To qualify candidates must be citizens of the EEA by the date of any job offer.**

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 1st 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)

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.

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).

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).

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.

Maximum Recruitment Age

Candidates should be aware that a maximum recruitment age will apply to this competition. Candidates must not yet be 67 years of age on the closing date and time for the competition

16. Terms and Conditions of Service

16.1 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.

16.2 Salary: Personal Pension Contribution (PPC Rate)

The salary for the position of Assistant Principal in Revenue with effect from 1st October 2018 is as follows:

€66,495 €68,898 €71,289 €73,687 €76,080 €77,460 €79,876 (LS1) €82,300 (LS2)

Long Service Increments may be payable after 3 years (LS1) and 6 years (LS2) satisfactory service at the maximum of the scale.

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 6th 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.

16.3 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.

16.4 Tenure

The appointment is to an established position as Assistant Principal in the Civil Service on a probationary contract for a period of one year. 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 and
- (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.

16.5 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 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

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.
- **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).

- **Ill-Health-Retirement**

Please note that where an individual has retired from a Civil/Public Service body on the grounds of ill-health his/her pension from that employment may be subject to review in accordance with the rules of ill-health retirement within the pension scheme of that employment.

16.6 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.

16.7 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

16.8 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.

16.9 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.

16.10 Organisation of Working Time Act 1997:

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

16.11 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.

16.12 Annual Leave:

The annual leave allowance is currently 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.

16.13 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.

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: Assistant Principal Competency Framework

Leadership

- Actively contributes to the development of the strategies and policies of the Department/ Organisation.
- Brings a focus and drive to building and sustaining high levels of performance, addressing any performance issues as they arise.
- Leads and maximises the contribution of the team as a whole.
- Considers the effectiveness of outcomes in terms wider than own immediate area.
- Clearly defines objectives/ goals & delegates effectively, encouraging ownership and responsibility for tasks.
- Develops capability of others through feedback, coaching & creating opportunities for skills development.
- Identifies and takes opportunities to exploit new and innovative service delivery channels.

Judgement, Analysis & Decision Making

- Researches issues thoroughly, consulting appropriately to gather all information needed on an issue.
- Understands complex issues quickly, accurately absorbing and evaluating data (including numerical data).
- Integrates diverse strands of information, identifying inter-relationships and linkages.
- Uses judgement to make clear, timely and well grounded decisions on important issues
- Considers the wider implications, agendas and sensitivities within decisions and the impact on a range of stakeholders
- Takes a firm position on issues s/he considers important.

Management & Delivery of Results

- Takes responsibility for challenging tasks and delivers on time and to a high standard.
- Plans and prioritises work in terms of importance, timescales and other resource constraints, re-prioritising in light of changing circumstances.
- Ensures quality and efficient customer service is central to the work of the division.
- Looks critically at issues to see how things can be done better.
- Is open to new ideas initiatives and creative solutions to problems.
- Ensures controls and performance measures are in place to deliver efficient and high value services.
- Effectively manages multiple projects.

Interpersonal & Communication Skills

- Presents information in a confident, logical and convincing manner, verbally and in writing.
- Encourages open and constructive discussions around work issues.
- Promotes teamwork within the section, but also works effectively on projects across Departments/ Sectors.
- Maintains poise and control when working to influence others.
- Instills a strong focus on Customer Service in his/her area.
- Develops and maintains a network of contacts to facilitate problem solving or information sharing.
- Engages effectively with a range of stakeholders, including members of the public, Public Service Colleagues and the political system.

Drive and Commitment to Public Service Values

- Is self motivated and shows a desire to continuously perform at a high level.
- Is personally honest and trustworthy and can be relied upon.
- Ensures the citizen is at the heart of all services provided.
- Through leading by example, fosters the highest standards of ethics and integrity.

Specialist Knowledge, Expertise and Self Development

- Has a clear understanding of the roles objectives and targets of self and the team and how they fit into the work of the unit and Department/ Organisation.
- Has a breadth and depth of knowledge of Department and Governmental issues and is sensitive to wider political and organisational priorities.
- Is considered an expert by stakeholders in own field/ area.
- Is focused on self development, seeking feedback and opportunities for growth to help carry out the specific requirements of the role.