

TRINIDAD AND TOBAGO REVENUE AUTHORITY

JOB DESCRIPTION

JOB TITLE	Deputy DG – Enforcement Division		
DIVISION	Enforcement Division, Trinidad and Tobago Revenue Authority	DEPARTMENT	N/A
SECTION	N/A	UNIT	N/A
JOB NO./ID	EX/DGE/V0.1	JOB LOCATION	TTRA, Head Office
REPORTS TO	Director General	SUPERVISES	(i) Assistant DG Enforcement (ii) Taxpayer Ombudsman
POSITION PURPOSE	<p>The Deputy DG - Enforcement Division is established pursuant to the Trinidad and Tobago Revenue Authority Act and is the executive leader of the Enforcement Division under the Trinidad and Tobago Revenue Authority ("the Authority"), which reports directly to the Director General.</p> <p>The incumbent is a public officer appointed by the Public Service Commission. The Office of the Deputy DG – Enforcement Division falls under the purview of the Salaries Review Commission.</p> <p>The incumbent is required to provide strategic leadership to the Enforcement Division and shall exercise the powers, authorities and privileges conferred in the Customs laws, the Excise Act or other revenue laws set out in the Schedule to the Trinidad and Tobago Revenue Authority Act.</p> <p>The incumbent will support the Director General in promoting the highest standards of policy, procedures and programs relating to enforcement activities and is primarily responsible for managing, coordinating and implementing the Enforcement Division's: (i) Investigation and prosecution of breaches of the Customs laws, Excise Act and other revenue laws (ii) Border control of Trinidad and Tobago (iii) Support of the Technical Services offered by the TTRA through enforcement (iv) Synergy and cooperation with local, regional and international law enforcement agencies.</p>		

JOB SPECIFICATION: REQUIRED QUALIFICATIONS, EXPERIENCE AND SKILLS

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| EDUCATION REQUIREMENTS | <ul style="list-style-type: none"> • Minimum of a Postgraduate Certification at the Master's level or equivalent from a recognized institution in Law, Business or Public Administration; |
| KNOWLEDGE REQUIREMENTS | <ul style="list-style-type: none"> • Extensive knowledge of Customs laws, the Excise Act and other revenue laws; • Extensive knowledge of criminal law and procedure; • Extensive knowledge of court procedures and the rules of evidence; • Superior analytical and reasoning skills; • Superior Interpersonal skills; • Superior communication skills (both written and oral); • Superior negotiation skills; and • Superior computer skills |

- Minimum of (5) years' demonstrated skill and experience in the area of tax or customs administration, corporate management or areas such as accounting, economics, law, business, public administration or other relevant fields, and who have a capacity to manage and direct large and complex organizations and who understand the welfare of employees
- OR
- Any equivalent combination of education and experience

WORKING RELATIONSHIPS

INTERNAL STAKEHOLDERS	(i)	Director General
	(ii)	Executives within the Enforcement and Integrity Promotion Divisions
EXTERNAL STAKEHOLDERS	(i)	Office of the Director of Public Prosecution (consultative);
	(ii)	Law Enforcement Agencies under the Ministry of National Security (cooperation);
	(iii)	Ministries, Departments and Other Governmental Agencies (cooperation). For example, the Ministry of Trade (Trade Licensing Unit), Ministry of Health (Chemistry, Food and Drug Division, Tobacco Control Unit, etc.), Ministry of Agriculture (Plant Quarantine, Game Wardens etc.), Trinidad and Tobago Bureau of Standards, etc.
	(iv)	The Port Authority of Trinidad and Tobago and Airport Authority of Trinidad and Tobago (cooperation);
	(v)	FIUTT (advisory and consultative);
	(vi)	Anti-Terrorism Unit, Ministry of the Attorney General (advisory and consultative);
	(vii)	National Anti-Money Laundering and Counter Financing of Terrorism Committee of Trinidad and Tobago (advisory and consultative);
	(viii)	Importers, Exporters and Agents of both;
	(ix)	Regional and International Law Enforcement Agencies (cooperation)

PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT

- The job responsibilities are primarily carried out (but limited to) an indoor setting and centered around computer-based activities and meetings. However, as the functional head of the Enforcement Division, the incumbent may be expected to be on location for search and seizures and lead the raiding team. Throughout the fulfilment of job responsibilities, the incumbent will frequently need to engage in sitting, speaking and listening activities.

RESPONSIBILITIES AND ACCOUNTABILITIES

- Prepares and implements Strategic Objectives, Standard Operating Procedure and Processes for use within the Enforcement Division;
- Imposes, mitigates, or remits fines or penalties prescribed for offences under the Customs Laws, Excise Act or applicable revenue laws or effects restoration of anything seized under the Customs Laws, Excise Act or applicable revenue laws, at any time prior to the commencement of proceedings in Court against the person for the offence.
- Leads the daily management and direction of the administration of the Enforcement Division.
- Leads the daily management and direction of the enforcement of the Customs laws, the Excise Act and other revenue laws.
- Advises the Director General on any matter that could affect public policy or public finances.
- Advises the Director General on any matter that could improve the effectiveness or efficiency of the administration of the Enforcement Division or the enforcement of the Customs laws, the Excise Act and other revenue laws.
- Manages audits and investigations under the Enforcement Division to identify potential instances of tax evasion, fraud or breaches/non-compliance with Customs Laws, Excise Act and revenue laws (audits can range from desk audits to on-site inspections of taxpayers' records and assets).
- Manages and directs the boarding of aircraft, ships and vessels on arrival in Trinidad and Tobago;
- Authorizes and manages the carrying out of raids on aircraft, ships and premises in accordance with the Customs Laws, the Excise Act and other revenue laws in search for goods, books and records

- Manages and coordinates the collection of evidence in suspected breaches of Customs Laws, Excise Act and revenue laws.
- Authorizes the initiation of legal action in relation to breaches of the Customs Laws, Excise Act, revenue laws and other relevant legislation (for example, the Proceeds of Crime Act and the Anti-Terrorism Act)
- Collaborates with other local, regional and International agencies, such as law enforcement or regulatory agencies, to investigate and prosecute cases breaches of the Customs Laws, Excise Act or revenue laws or share intelligence in accordance with the Customs Laws, Excise Act, revenue laws or other Laws of Trinidad and Tobago.
- Provides input into the development of the Enforcement Division's budget and monitors and controls its utilization.
- Remains updated on relevant tools, methodologies, and technology.
- Approves performance appraisal reports of public officers under the Enforcement Division and other related matters concerning the Public Service;
- Attends meetings with Importers, Exporters and Agents of both to address border security and other law enforcement related issues;
- Performs other job-related duties as required.