Inland Revenue
Te Tari Taake

26OIA2444

17 July 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 18 June 2026. You requested the following:

> *Pursuant to the Official Information Act 1982, I respectfully request the following information regarding Inland Revenue's Tax Counsel Office (TCO):*
>
> 1. *Please provide any current or historical job descriptions, position descriptions, role profiles, or equivalent documents for positions within the TCO that have been titled or classified as: * Technical Specialist * Solicitor * Tax Counsel and/or Tax Counsel Specialist If available, please also provide any information explaining the distinctions between these roles.*
> 2. *Please provide information regarding the locations from which TCO staff may work. In particular, I would like to know whether TCO staff may be based in Auckland and, if so, under what arrangements. If available, please also provide information on the current distribution of TCO staff by office location.*
> 3. *Please provide information regarding part-time employment within the TCO. In particular, I would like to know whether TCO positions may be performed on a part-time basis and, if so, the circumstances or arrangements under which part-time work may be approved.*
> 4. *Please provide information regarding recruitment practices for the TCO, including the number of TCO vacancies advertised during the past five years.*
> 5. *Please provide information regarding flexible working arrangements available to TCO staff. If any of the requested information is publicly available, I would appreciate being directed to the relevant source.*

Item 1

The relevant current Role Descriptions within the Tax Counsel Office (TCO) have been in place since 2019, and are as follows:

- Solicitor (L2) – RD 2025b
- Solicitor (L3) – RD 2025c
- Tax Counsel / Tax Specialist (L1) – RD 2040a
- Tax Counsel / Tax Specialist (L2) – RD 2040b
- Tax Counsel / Tax Specialist (L3) – RD 2040c
- Technical Specialist (L1) – RD 2026a.

The change in 2019 brought TCO into line with Inland Revenue's capability-based role design job architecture, which emphasises more generality in descriptions of work, a focus on outcomes rather than tasks, and the common requirements underpinning a range of jobs. Prior to this, as was the case throughout the rest of Inland Revenue, the number of Role Descriptions covering the work completed in TCO was larger and more detailed and task-oriented Job Expectations were in place, the relevant ones being:

- Solicitor (L1) – JE 573a
- Solicitor (L2) – JE 573b
- Solicitor (L3) – JE 573c
- Senior Solicitor – JE 808
- Senior Technical Advisor – JE 809
- Senior Solicitor/Advisor I – JE 863b
- Senior Solicitor/Advisor II – JE 863c
- Senior Tax Counsel/Principal Advisor – JE 13
- Senior Tax Counsel – JE 571
- National Advisor Technical Standards – JE 273
- Technical Advisor (L2) – JE 24b.

Copies of the *Role Description* and *Job Expectation* documents for these roles are attached as **Appendix A**.

Other than the documents themselves, no other information exists that explains the distinctions between these roles.

Item 2

Inland Revenue has office locations at various sites around New Zealand, including Manukau and Takapuna in Auckland. Leaders, including those in TCO, determine where to advertise vacancies when they arise considering the nature of the role and the duties required, and whether these may influence whether any given site may be advantageous.

Substantive TCO positions by city locations are:

City	Number
Auckland	2
Christchurch	6
Hamilton	5
Palmerston North	1
Rotorua	1
Tauranga	1
Wellington	33
Not attached to a specific location	*6*
Grand Total	**55**

Item 3

When deciding whether a position can be filled on a part-time basis, Inland Revenue leaders consider factors such as budget, current and anticipated workload, and any other relevant circumstances.

The following positions within TCO are currently filled on a part-time basis:

- Business Support (L2) – 1 position
- Tax Counsel/Tax Specialist (L2) – 2 positions
- Tax Counsel/Tax Specialist (L3) – 1 position.

Item 4

In the last five years (from 1 July 2021), 13 vacancies have been advertised externally for positions in TCO.

Once applications are received for an advertised vacancy, these are reviewed and a shortlist created based on the requirements for the role. Shortlisted candidates are interviewed by a panel including the hiring leader and one to two additional panel members. The preferred candidate is then moved to reference checking and an offer tendered if the checks are deemed satisfactory.

Item 5

Flexible working arrangements are available for Inland Revenue employees under the operation of our *Flexible Working Policy* and related *Formal and Informal Flexible Working Guidelines*. Copies of this policy and guidance are attached as **Appendix B**.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely

[redacted]

Jane Elley

Enterprise Leader – People & Workplace Services

Solicitor
Rōia
Role Type: Specialist
Business Group: Customer & Compliance Services (CCS)

Inland Revenue
Te Tari Taake

Ka mahitahi mātou o te ratonga tūmatanui kia hei painga mō ngā tāngata o Aotearoa i āianei, ā, hei ngā rā ki tua hoki. He kawenga tino whaitake tā mātou hei tautoko i te Karauna i runga i āna hononga ki a ngāi Māori i raro i te Tiriti o Waitangi. Ka tautoko mātou i te kāwanatanga manapori. Ka whakakotahingia mātou e te wairua whakarato ki ō mātou hapori, ā, e arahina ana mātou e ngā mātāpono me ngā tikanga matua o te ratonga tūmatanui i roto i ā mātou mahi.

In the public service we work collectively to make a meaningful difference for New Zealanders now and in the future. We have an important role in supporting the Crown in its relationships with Māori under the Treaty of Waitangi. We support democratic government. We are unified by a spirit of service to our communities and guided by the core principles and values of the public service in our work.

Role purpose

You will deliver legal and technical advice to improve long term compliance, and champion IR's customer-centric and intelligence-led culture.

Key outcomes

- Demonstrate IR's values through your behaviours and decisions to positively contribute to the economic and social wellbeing of New Zealand.
- Use available information and intelligence to understand the customer's situation, and resolve compliance issues and disputes to deliver the right outcomes for our customers, IR and government.
- Identify and analyse compliance risks, select appropriate responses and develop cases and case strategy to support better business outcomes.
- Provide complex and in-depth legal, tax and social policy technical and commercial advice to IR and external stakeholders ensuring compliance with relevant legislation to support better outcomes for our customers, IR and government.
- Manage case work for legal enforcement including ensuring the Commissioner's discretion and powers are used appropriately, to ensure legally compliant outcomes.
- Represent the Commissioner in various forums including meetings, settlements and litigation to achieve appropriate outcomes.
- Work in an agile way across IR and use insights gained to develop solutions for customers.
- Work collaboratively with Tax Counsel Office, Crown Law and other public sector networks on legal matters to ensure advice and application.

Solicitor
Rōia
Role Type: Specialist
Business Group: Customer & Compliance Services (CCS)

Inland Revenue
Te Tari Taake

Additional for Level 2:

- Act as a point of escalation or assistance for complex cases to support risk management, consistency of case management and capability uplift.
- Lead initiatives within your area of expertise to achieve the right customer outcomes and support long-term compliance.
- Act as a recognised expert both internally and externally to advise on complex issues to promote IR's credibility and contribution to the wider tax community.
- Contribute to the development of individuals to build their capability and technical expertise to support quality advice and better business outcomes.

Additional for Level 3:

- Advise on complex technical decisions that have strategic significance to support the right outcomes for customers, IR and the government.
- Interpret IR's technical position on emerging issues and trends to support the right outcomes for customers, IR and the government.
- Engage with stakeholders at the national and international level as a recognised subject matter expert to represent the position of IR and the Commissioner.

Solicitor
Rōia
Role Type: Specialist
Business Group: Customer & Compliance Services (CCS)

Inland Revenue
Te Tari Taake

Specific Requirements and Capabilities

You will have the skills and knowledge to provide appropriate services to Māori customers in the spirit of the Treaty of Waitangi.

IR has a capability framework which describes the knowledge, skills, experience and attitudes needed for you to be successful in your role. The capabilities have three levels (fundamental, applied and expert). The capabilities required for this role are:

FUNDAMENTAL | APPLIED | EXPERT

Capability	Level 1	Level 2	Level 3
Change Management Effectively design, plan, manage and integrate change across any organisational dimension (people, platform, policy, process and customer).	F	F	F
Complex Compliance Management Capability to utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	A	A	E
Customer Advisory Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	F	A	E
Data Analytics and Insights Effectively use data and information to develop insights that inform and drive high quality decision making.	F	F	F
Digital Literacy Operate comfortably in a digital environment and to support customers to be digitally self-managed.	F	F	F
Information and Knowledge Management Capability to develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	F	F	F
Leadership Capability to motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	N/A	F	F
Quality Decision Making Capability to use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and independencies.	F	A	A

What specific requirements will I bring to the role?

- A law degree
- Admitted as a Barrister and Solicitor of the High Court of New Zealand and hold a current practising certificate.

Tax Counsel
Rōia Tāke

Inland Revenue
Te Tari Taake

(if no practising certificate is held the alternative title of Tax Specialist / Mātanga Tāke is used)

Role Type: Specialist
Business Group: Tax Counsel Office

Ka mahitahi mātou o te ratonga tūmatanui kia hei painga mō ngā tāngata o Aotearoa i āianei, ā, hei ngā rā ki tua hoki. He kawenga tino whaitake tā mātou hei tautoko i te Karauna i runga i āna hononga ki a ngāi Māori i raro i te Tiriti o Waitangi. Ka tautoko mātou i te kāwanatanga manapori. Ka whakakotahingia mātou e te wairua whakarato ki ō mātou hapori, ā, e arahina ana mātou e ngā mātāpono me ngā tikanga matua o te ratonga tūmatanui i roto i ā mātou mahi.

In the public service we work collectively to make a meaningful difference for New Zealanders now and in the future. We have an important role in supporting the Crown in its relationships with Māori under the Treaty of Waitangi. We support democratic government. We are unified by a spirit of service to our communities and guided by the core principles and values of the public service in our work.

Role purpose

You will provide analysis and conclusions on organisational-level legal and technical issues to promote long term compliance, the correct application of the law by the Commissioner, and IR's customer-centric and intelligence-led culture.

Key outcomes

- Demonstrate IR's values through your behaviours and decisions to positively contribute to the economic and social wellbeing of New Zealand.
- Provide comprehensive and in-depth legal, tax and social policy analysis and advice on complex and strategically important issues to support legal compliance and enhance the integrity of the tax and social policy system.
- Ensure the provision of authoritative and practically relevant analysis and advice to inform quality decision making.
- Fully document your reasoning, analysis and advice to contribute to the development and accessibility of IR's legal and technical knowledge.
- Work in a networked way across IR and use insights gained to develop solutions for customers.
- Work collaboratively with Customer and Compliance Services, Crown Law and other public sector networks on legal matters as appropriate to reach the correct interpretation of the law.
- Act as a recognised expert to advise on complex issues to promote IR's credibility and contribution to the wider tax community.
- Lead or contribute to initiatives within your area of expertise to achieve the right customer outcome and support long term compliance.
- Contribute to the review of proposed legislation to ensure that it reflects the policy intent and does not raise unintended issues, to support better legislative and policy outcomes.

Tax Counsel
Rōia Tāke

Inland Revenue
Te Tari Taake

(if no practising certificate is held the alternative title of Tax Specialist / Mātanga Tāke is used)

Role Type: Specialist
Business Group: Tax Counsel Office

Additional for Level 2:

- Act as a point of escalation or assistance for complex issues to support risk management, provide an authoritative view of the Commissioner's legal position for disputed legal issues and promote capability uplift.
- Represent the Commissioner in various forums including, as required, meetings with stakeholders to achieve appropriate outcomes.
- Drive the progress and completion of projects to achieve the right technical and customer outcomes and support long term compliance.
- Contribute to the development of individuals to build their capability and technical expertise to support quality advice and better business outcomes.

Additional for Level 3:

- Decide or advise on complex technical issues that have strategic significance to support the right outcomes for customers, IR and the government.
- Interpret IR's technical position on emerging issues and trends to support the right outcomes for customers, IR and the government.
- Participate in operational level technical decision-making forums to enhance networks and inform quality decision making.
- Own and lead projects and provide technical expertise and guidance to develop solutions that deliver the right outcomes for customers, IR and the government.
- In the context of your work, coach and mentor others to assist capability uplift and support better customer outcomes.
- As required, deliver tax technical learning and development products required for higher level technical and interpretative skills to build individual and organisational capability.

Tax Counsel
Rōia Tāke

Inland Revenue
Te Tari Taake

(if no practising certificate is held the alternative title of Tax Specialist / Mātanga Tāke is used)

Role Type: Specialist
Business Group: Tax Counsel Office

Specific Requirements and Capabilities

You will have the skills and knowledge to provide appropriate services to Māori customers in the spirit of the Treaty of Waitangi.

IR has a capability framework which describes the knowledge, skills, experience and attitudes needed for you to be successful in your role. The capabilities have three levels (fundamental, applied and expert). The capabilities required for this role are:

FUNDAMENTAL | APPLIED | EXPERT

Capability	Level 1	Level 2	Level 3
Change Management Effectively design, plan, manage and integrate change across any organisational dimension (people, platform, policy, process and customer).	F	F	F
Complex Compliance Management Capability to utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	A	A	E
Customer Advisory Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	A	A	E
Data Analytics and Insights Effectively use data and information to develop insights that inform and drive high quality decision making.	F	F	F
Digital Literacy Operate comfortably in a digital environment and to support customers to be digitally self-managed.	F	F	F
Information and Knowledge Management Capability to develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	F	F	F
Leadership Capability to motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	F	F	A
Quality Decision Making Capability to use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and independencies.	A	E	E

Tax Counsel
Rōia Tāke

Inland Revenue
Te Tari Taake

(if no practising certificate is held the alternative title of Tax Specialist / Mātanga Tāke is used)

Role Type: Specialist
Business Group: Tax Counsel Office

Other requirements:

To use the "Tax Counsel" title staff must have a law degree, be admitted as a Barrister and Solicitor of the High Court of New Zealand and hold a current practising certificate.

Staff who do not satisfy the above requirements can still perform the role but will have the title "Tax Specialist" / Mātanga Tāke.

Technical Specialist
Mātanga Hangarau

Role Type: Specialist
Business Group: Customer & Compliance Services (CCS)

Inland Revenue
Te Tari Taake

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Role purpose

You will provide an end-to-end technical and commercial support and advice service to improve customer experience and long term compliance, and champion IR's customer-centric and intelligence-led culture.

Key outcomes

- Demonstrate IR's values through your behaviours and decisions to positively contribute to the economic and social wellbeing of New Zealand.
- Use available information and intelligence to understand the customer's situation and resolve compliance issues and disputes to deliver the right business and customer outcomes.
- Identify and analyse compliance risks; select, develop and implement appropriate responses to assist customers to get it right from the start.
- Lead and contribute to the development of innovative solutions both proactively and reactively to deliver the right outcomes for customers, IR and the government.
- Provide technical and commercial advice and support on complex and in-depth tax and social policy issues across the organisation to inform quality decision making.
- Represent IR externally ensuring IR engages and consults with representative bodies and business partners to support the right customer outcomes.
- Within your area of expertise, coach and mentor others to assist capability uplift and support better customer outcomes.
- Work with leaders to design and test innovative solutions with our customers and external parties to help our customers get it right from the start.
- Work in a networked way across IR and the use insights gained to develop solutions for customers.

Technical Specialist
Mātanga Hangarau
Role Type: Specialist
Business Group: Customer & Compliance Services (CCS)

Inland Revenue
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Additional for Level 2:

- Apply knowledge of market norms and practices to identify and investigate anomalies and take appropriate action to improve customer compliance.
- Act as a point of escalation or assistance for complex cases to support risk management, integrity of advice and capability uplift.
- Lead initiatives within your area of expertise to achieve the right customer outcomes and support long-term compliance.
- Represent IR as a recognised subject matter expert to advise and engage with stakeholders to promote IR's credibility and contribution to the wider tax community.

Additional for Level 3:

- Taking a system-wide view, collaborate across IR to identify development opportunities and build individual and organisational capability.
- Make complex technical decisions that have strategic significance to support the right outcomes for customers, IR and the government.
- Interpret IR's technical position on emerging issues and trends to support the right outcomes for customers, IR and the government.
- Identify strategic compliance risks and contribute to the development of policies and strategies to protect the national tax base.
- Represent IR and the Commissioner at national and international level as a recognised subject matter expert to enhance the national and international tax system.

Technical Specialist
Mātanga Hangarau
Role Type: Specialist
Business Group: Customer & Compliance Services (CCS)

Inland Revenue
Te Tari Taake

Specific Requirements and Capabilities

You will have the skills and knowledge to provide appropriate services to Māori customers in the spirit of the Treaty of Waitangi.

IR has a capability framework which describes the knowledge, skills, experience and attitudes needed for you to be successful in your role. The capabilities have three levels (fundamental, applied and expert). The capabilities required for this role are:

FUNDAMENTAL | APPLIED | EXPERT

Capability	Level 1	Level 2	Level 3
Business Acumen and Partnering Effectively understand and manage interactions with external third parties, partner agencies and service providers; optimising performance, ensuring effective service integration and achieving innovation through collaboration.	N/A	N/A	F
Change Management Effectively design, plan, manage and integrate change across any organisational dimension (people, platform, policy, process and customer).	F	F	F
Complex Compliance Management Capability to utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	A	E	E
Customer Advisory Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	A	E	E
Data Analytics and Insights Effectively use data and information to develop insights that inform and drive high quality decision making.	F	F	F
Digital Literacy Operate comfortably in a digital environment and to support customers to be digitally self-managed.	F	F	F
Information and Knowledge Management Capability to develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	F	F	F
Quality Decision Making Capability to use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and independencies.	A	A	E

Technical Specialist

Mātanga Hangarau

Role Type: Specialist

Business Group: Customer & Compliance Services (CCS)

Leadership Capability to motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	N/A	F A E	F A E

JOB EXPECTATION

Title: Solicitor

Reports to: Team Leader or
National Advisor, Technical Standards

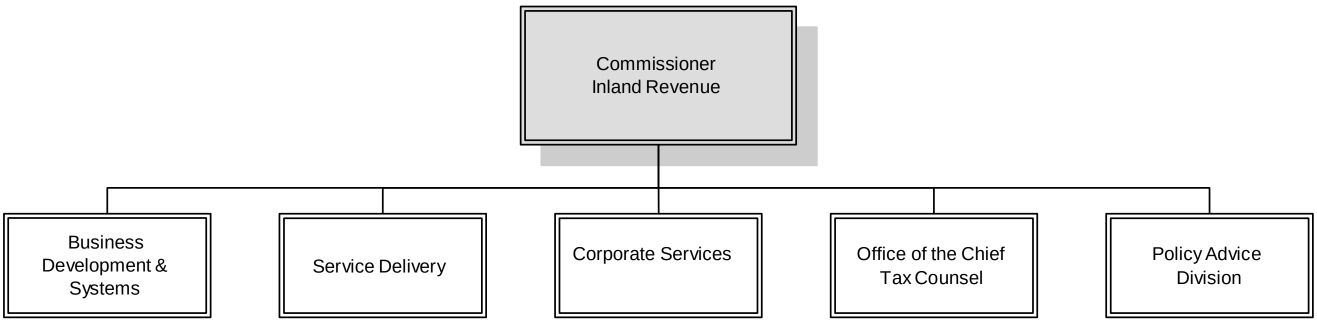
Business Group: Legal and Technical Services, Investigations and Advice

About Inland Revenue

Inland Revenue plays a critical role in improving the economic and social wellbeing of New Zealanders. Inland Revenue collects 85% of the government's tax revenue as well as collecting and disbursing social support programme payments and providing the government with policy advice. We are working to achieve a desired future where:

- Inland Revenue is responsive in meeting the changing and increasing expectations of government and society.
- We make it easy for customers to get it right and hard to get it wrong.
- Society has confidence that appropriate action will be taken against customers who do not comply.
- Increasingly, paying tax is seen as contributing to society.
- We are professional, approachable, effective and efficient.

Inland Revenue is structured into five main areas of business:



To find out more about who we are, our structure and purpose, the services we provide and our commitment to the community visit www.ird.govt.nz . Our website will also tell you more about our commitment to our people and the range of benefits available to our staff.

Job Expectation

To achieve our desired future as set out in Inland Revenue's strategic plan, *Our Way Forward,* it is critical that Inland Revenue is an agile and responsive organisation. To support this, the Job Expectation for the Solicitor role is made up of two documents:

1. This document which sets out the generic key skills, attributes, accountabilities, competencies, and behaviours expected of all job-holders in this role.

2. An appendix to this document, which sets out details of the business group in which the role will operate.

Best Suited Criteria

For recruitment and rotation purposes candidates may not be required to be fully competent in all areas of the job expectation. When recruiting for this position, the Recruitment Panel will develop the best-suited criteria required for that particular vacancy to be filled using the key generic skills and attributes, competencies, and behaviours set out in this Job Expectation.

Position Purpose

The Solicitor is responsible for providing timely, high quality legal expertise and support to key business partners across a broad range of tax and legal issues to assist in creating an environment which promotes compliance with tax legislation.

Key aspects of the role are:

- providing timely, high quality, robust legal advice and review to business partners in a tax administration context and on other legal issues.
- providing timely high quality legal research and dispute resolution services with a focus on compliance risks, including aggressive tax practices.
- providing litigation services as required.
- building and maintaining effective working relationships with peers, business partners and others.
- interpreting, applying and reviewing legislation.
- advising on the use of, and exercising, Inland Revenue's delegated powers as appropriate.

Role Parameters

This job expectation covers Solicitor positions at three levels. Appointment can be made at one of three levels. While the main purpose of the position remains consistent across all levels, the degree of complexity of work, the breadth and depth of technical and organisational knowledge, relationship skills, accountability, expectation of efficiency, and independence in completing work will increase through each level.

You can progress through these levels by acquiring and demonstrating the skills and knowledge necessary to effectively undertake work at these progressive levels of complexity and across a range of customer groups. In line with progression, you are also expected to increasingly contribute to the development of others through peer review, training and informal or formal mentoring relationships as you move through each level.

Solicitor – Level 1

Working with supervision, you will largely use established processes to provide advice and draft documents. Most issues will generally be well defined within legislation, case law, Legal and Technical Services (LTS) precedents or Inland Revenue policy. You will work within a LTS team under the ongoing guidance of your Team Leader or National Advisor Technical Standards with support from more experienced Solicitors. You may be involved in project work at the local or national level.

Solicitor – Level 2

At this level you will have proven technical and legal experience and will work on issues requiring a higher level of application of that knowledge and expertise. Many matters will be well defined within legislation, case law, LTS precedents or Inland Revenue policy. However, you will also work on some issues where there are no identified policies or case law. The more complex issues will require greater technical research and problem solving skills. You will make recommendations, decisions and, where appropriate, exercise statutory delegations.

You will be able to work successfully across a range of tax areas, tax technical issues, and across a range of customer groups. You may also demonstrate greater competency, or be developing technical specialisation in one or more areas of legislation administered by Inland Revenue. You will work autonomously on routine and more complex technical issues and litigation as required, and make recommendations to business partners. You will participate in disputes resolution. You may be involved in project work at the local or national level. You will work in a team of Solicitors, reporting to a Team Leader or National Advisor Technical Standards, and provide support to less experienced Solicitors.

Solicitor – Level 3

At this level you will work on a broad range of legal issues and be actively leading cases within the disputes resolution regime. You will be able to work successfully with less well-defined matters, including issues where legislation is untested and/or no Inland Revenue policy or case law exists. These issues may be complex requiring significant technical research and problem solving skills. You will work largely autonomously on complex issues and make recommendations, decisions and where appropriate exercise statutory delegations in this context.

As an experienced Solicitor you will have developed competence across a broad area of taxation compliance and related issues. You may have developed specialist knowledge and expertise and be able to work effectively and autonomously in a specialty area. You may be involved in project work at the local or national level. You will work in a team of Solicitors, reporting to a Team Leader or National Advisor Technical Standards, and will provide support, guidance and supervision to less experienced Solicitors.

Please refer to the attached appendix for details of the business group in which this role operates.

Accountabilities & Outcomes

The Solicitor is responsible and accountable for:

1. Providing high quality legal advice

The Solicitor will deliver effective service by:

- Providing sound, well researched and articulated, timely and defensible advice and support to business partners, and external stakeholders as required.
- Preparing, and providing advice on, documents, submissions, case strategies and advocacy in Court proceedings as required.
- Providing advice and assurance that proposed exercise of the Commissioner's powers or other action is appropriate.

In addition, the Level 2 Solicitor will:

- Focus on more complex or contentious issues.
- Contribute to the unit's performance in the completion of private and product binding rulings as required.
- Provide support to less experienced Solicitors and demonstrate developing leadership in progressing difficult issues or disputes.
- Contribute to, or lead, projects as required.

In addition, the Level 3 Solicitor will:

- Demonstrate leadership in progressing and resolving difficult issues or disputes.
- Identify legislative and tax policy changes to improve the administration and application of tax law and liaise with others to help effect changes to improve compliance.
- Contribute to the unit's performance in the completion of private and product binding rulings as required.

- Provide support, guidance and supervision to less experienced Solicitors.

2. Contributing to team performance

The Solicitor will contribute to the overall performance of the LTS team by:

- Effectively managing a challenging workload.
- Managing time and resources effectively.
- Accepting responsibility for their work and development.
- Working collaboratively and sharing information and knowledge

In addition, the Levels 2 and 3 Solicitors will:

- Contribute to team performance by providing guidance and training, including mentoring less experienced team members and peer reviewing work.

3. Managing effective stakeholder relationships

The Solicitor will manage effective relationships with business partners and external stakeholders by:

- Establishing and maintaining positive relationships and a credible reputation.
- Communicating effectively, ensuring communication is clear, reliable, and influencing, persuading and negotiating to achieve desired outcomes.
- Upholding the Inland Revenue Charter and presenting a professional image in all interactions.
- Proactively and appropriately sharing information with colleagues on a regular basis.

In addition, the Level 2 Solicitor will:

- Adopt a more senior role in discussions, conferences and negotiations
- Be perceived as a credible advisor in the area of tax administration or other legal issues.

In addition, the Level 3 Solicitor will:

- Assume a leadership role in progressing and resolving difficult issues or disputes.

4. Contributing to knowledge and systems management

The Solicitor will contribute to operational policy and practice by:

- Providing advice and recommendations that are consistent with Inland Revenue policy and practice, and are actioned within relevant delegations.
- Maintaining systems and procedural knowledge and adopting new processes and procedures quickly.
- Contributing to the development of new policy and procedure reviews.

In addition, the Level 2 Solicitor will:

- Participate in procedural, consistency and quality reviews as required and actively contribute to the timely development of these.

In addition, the Level 3 Solicitor will:

- Participate in or lead national and local technical quality/consistency initiatives as required.

5. **Contributing to wider IRD**

   The Solicitor will support *Our Way Forward* and other Inland Revenue strategies by:

   - Collaborating with colleagues (LTS and others) and contributing to cross-functional teamwork as appropriate.
   - Participating in risk identification and analysis.
   - Embracing change and seeking ongoing improvement.
   - Maintaining professional standards and quality of services, and identifying and minimising risk within own work area.

6. **Health & Safety**

   The Solicitor will support and uphold Inland Revenue's Health & Safety policies and practices, legislative and ACC workplace safety management practices by:

   - Ensuring that no action or inaction by them causes harm to themselves or others
   - Taking actions that maintain the health and safety of themselves and others
   - Accurately reporting all accidents, incidents, symptoms of discomfort and near misses
   - Identifying and reporting workplace hazards
   - Actively participating in health and safety training
   - Actively participating in their own rehabilitation, in the event of an injury or illness
   - Ensuring they adhere to their responsibilities set out in the Health and Safety Manual.

Key Skills & Attributes

In addition to the core organisational competencies set out in this Job Expectation, it is essential that the Solicitor possesses and demonstrates competence in:

1. **Working collaboratively**

   Contributing to Inland Revenue's desired future as outlined in our strategic plan, *Our Way Forward*, requires the Solicitor to work collaboratively by:

   - Having a clear understanding of the organisation's desired future and how they contribute to it.
   - Developing and sustaining effective internal and external relationships.
   - Sharing knowledge and information with colleagues and customers.
   - Working co-operatively with others.
   - Proactively seeking out and learning from collective experiences.

2. **Relationship management and communication**

   Using effective relationship management and communication skills to meet the business information needs of customers and colleagues, demonstrated by:

   - Structuring and organising information so that essential points are identified and conveyed effectively.
   - Well developed verbal and written communications skills
   - Listening actively, and gaining the cooperation of others in a range of situations.
   - Conveying information in a way that is co-ordinated, accurate, and containing all the information to meet the internal or external customers' needs, at the appropriate level.
   - A customer service ethic focusing on providing quality service to customers, and taking responsibility for managing the customer relationship.
   - Responding to questions and opposing views in a way that demonstrates understanding of the other person's point of view.
   - Developing the ability to handle potentially difficult and/or sensitive situations.

- Developing effective persuasion, influencing, and negotiating skills with business partners and stakeholders to achieve desired outcomes.
- Effectively participating in taxpayer interviews as required

In addition, the Level 2 Solicitor will demonstrate:

- Effective persuasion, influencing, and negotiating skills.

In addition, the Level 3 Solicitor will demonstrate:

- Highly developed communications skills.
- An ability to handle potentially difficult and sensitive situations effectively.
- Highly developed persuasion, influencing and negotiation skills

3. Technical/specialist knowledge and experience

The key skills, knowledge and experience that a job holder will require to be competent in this role are:

- Relevant/current experience in a regulatory/compliance environment.
- Demonstrated awareness of the commercial/business environment in which Inland Revenue operates.
- Highly developed verbal and written communication skills.
- An ability to interpret and apply relevant legislation and case law.
- An ability to engage appropriately with colleagues and others.
- The development and maintenance of own legal and technical knowledge (e.g. commercial, legal/litigation, tax technical, social policy, audit) and keeping up to date with technology and business tools.
- Developing research skills, using systems and databases as required.
- Developing an ability to recognise emerging trends and risks, and effectively communicate these to relevant key stakeholders.

In addition, the Level 2 Solicitor will demonstrate:

- Well developed research skills, using systems and databases as required.
- An ability to recognise emerging trends and risks, and effectively communicates these to relevant business partners and key stakeholders as required.
- An ability to work successfully and at greater competency across a range of tax areas, tax technical issues and related areas, and across a range of customer groups and may be developing specialist knowledge and expertise.
- An ability to respond to and adapt to legislative and tax policy changes and refresh their understanding and knowledge.

In addition, the Level 3 Solicitor will demonstrate:

- A high level of competency across a broad area of taxation compliance and related issues, and may have developed specialist knowledge and expertise.
- A thorough knowledge and understanding of the principles and legislation underlying the New Zealand tax administration system.
- A highly developed ability to analyse complex information and make effective decisions.
- An ability to readily respond to, and adapt faster than most, to legislative and tax policy changes and refresh their understanding and knowledge.

4. Self management

- Actively managing their own area of work and/or allocated project-based activities and initiatives.
- Effectively managing and prioritising competing demands.
- Maintaining performance when under pressure and managing time effectively through the application of organisation and planning skills and consistently using Inland Revenue databases to record time management and work flows.
- Displaying self-motivation, initiative, and self awareness.
- Maintaining confidentiality and security of information and data at all times.

In addition, the Level 2 Solicitor will:

- Operate with a greater degree of autonomy and less direction.
- Use their expertise and experience to ensure complex matters are managed and delivered on time.
- Motivate self and others, and display a high level of initiative and innovation in the provision of legal advice and support.

In addition, the Level 3 Solicitor will:

- Operate with a high degree of autonomy and significantly less direction.
- Use their expertise and experience to ensure complex matters are managed and delivered on time.
- Motivate self and others, and display a high level of initiative and innovation in the provision of legal advice and support.

5. Problem solving and analysis

Accesses and analyses information available and supports conclusions with soundly reasoned arguments, demonstrated by:

- Analysing available data to decide on the best approach to problems and solutions within area of expertise, including the appropriate referral/escalation of complex and/or high risk issues.
- Anticipating potential problems when planning work, and referring appropriately.
- Following up problem identification with effective research leading to solutions.
- Showing resourcefulness and initiative in dealing with problems.
- Developing an ability to critically analyse complex information and make effective decisions.

In addition, the Level 2 Solicitor will demonstrate:

- A well developed ability to critically analyse complex information and make timely, effective decisions.

In addition, the Level 3 Solicitor will demonstrate:

- A highly developed ability to critically analyse complex information and make timely, effective recommendations and decisions , including appropriate referrals/escalation of complex and/or high risk issues..

6. Qualifications

Inland Revenue requires that people within business areas have appropriate skills to effectively undertake activities required of them. This may require that these skills are supported by relevant formal qualifications. The qualifications criteria for this position are:

Solicitor Level 1:

- A tertiary qualification in law (preferably including tax law), and be admitted as a Barrister and Solicitor, and holds a current practicing certificate.

In addition, the Level 2 Solicitor will have:

- A well developed knowledge and understanding of the principles and legislation underlying the New Zealand tax administration system.

In addition the Level 3 Solicitor will have:

- Highly developed knowledge and understanding of the principles and legislation underlying the New Zealand tax administration system.

Delegations:

HR Delegations:	**Nil**
Financial Delegations:	**Nil**
Revenue Delegations:	**Group C**

Relationship Diagram

As we move to new ways of working as set out in *Our Way Forward*, it is important that job holders understand the context of their role. ''Context'' refers to how their role 'fits' with the roles around them. More specifically, how they work with, and contribute to the success of the role above, roles below as well as their peers across the organisation.

The diagram below illustrates these contributing, collaborative and supporting relationships and how these are fundamental to contributing to the success of the role and the organisation.

Reports to: Team Leader, Legal and Technical Services

- The job holder works with the Team Leader on maintaining strong internal and external customer relationships. The job holder contributes by making suggestions regarding quality and service improvement.
- The job holder supports their Team Leader during change by implementing new work practices.

Collaboration	This position	Liaises with
Collaboration: **Other LTS personnel** **Assurance Teams** **Litigation Management** **OCTC** **Assistance business units** **Customer Insight business units** **Design and Project Management business units** **Policy Advice Unit** **Business Development and Systems** • The job holder is accountable for building positive, effective and collaborative relationships with other people in Inland Revenue to share knowledge, ideas and efficient work practices and processes. • Collaborates with Team Leaders to enable planning and strategising of work and case load. • Collaborates with Technical Advisors regarding trends and tax technical information on specific issues.	**This position: Solicitor** • The job holder completes their tasks and delivers outcomes to organisational policies, practices and standards and on time. Their interactions with customers have a very direct effect on Inland Revenue's public profile within our society. The outcomes the job holder is responsible for can be measured immediately and up to 3 months. • The job holder focuses on the quality and timeliness of the immediate tasks in hand and uses practical judgement to ensure resources are utilised to optimum effect.	**Liaises with:** **Assurance Teams** **Litigation Management** **OCTC** **Assistance business units** **Customer Insight business units** **Design and Project Management business units** **Policy Advice Unit** **External Stakeholders** **Crown Counsel** **External Stakeholders** • The job holder builds and maintains positive and effective working relationships with relevant internal customers, managers and external agencies to support and achieve organisational outcomes.

Inland Revenue
Te Tari Taake

Legal and Technical Services – Purpose

The Legal and Technical Services (LTS) business unit is a multi-disciplinary legal and tax technical consultancy that supports Assurance business partners and other Inland Revenue businesses. They are located in National Office and in the field offices.

LTS contribute to *Our Way Forward* and effective compliance management by providing quality technical and legal, and operating policy advice. We also communicate directly with taxpayers via Revenue Alert and other media and professional and industry groups.

Our aim is to provide timely quality legal and tax technical advice and service to our IR business partners. To do this we focus on:

- providing tax technical and legal support and advice on complex issues relating to administration of tax acts;
- tax technical and legal advocacy for IRD and the Commissioner on prosecution, debt and Child Support matters, and supporting IR staff in disputes with taxpayers;
- legal and technical risk management including Core Task Assurance, technical checks, preparation of disputes documents, and maintaining the Commissioner's powers of delegation and exercising the Commissioner's powers;
- tax technical leadership via the Tax Intelligence Group (TIG) and Special Interest Groups.
- managing the Escalation process effectively;
- issuing Standard Practice Statements and publishing the Commissioner's position on powers and discretions; and
- identifying emerging issues and suggesting tactical responses.

The environment we work in is constantly changing, complex and demanding. It provides the following opportunities:

- actively contributing to compliance management, especially higher up the 'compliance triangle';
- exposure to a variety of challenging tax technical and legal issues;
- learning and knowledge sharing through interaction with our IR business partners; and
- influencing programme design and operations at an early stage and IR product improvement.

Appendix – Capability Profile
573A - Solicitor - Level 1

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

	CUSTOMER ADVISORY	LEVEL
	Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	Fundamental
	DATA, ANALYTICS & INSIGHTS	LEVEL
	Effectively use data and information to develop insights that inform and drive high quality decision making.	Fundamental
	DIGITAL LITERACY	LEVEL
	Operate comfortably in a digital environment and to support customers to be digitally self-managed.	Fundamental
	INFORMATION AND KNOWLEDGE MANAGEMENT	LEVEL
	Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	Fundamental
	QUALITY DECISION MAKING	LEVEL
	Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	Fundamental

Appendix – Capability Profile
573B - Solicitor - Level 2

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

	COMPLEX COMPLIANCE MANAGEMENT Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	LEVEL Applied
	CUSTOMER ADVISORY Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	LEVEL Applied
	DATA, ANALYTICS & INSIGHTS Effectively use data and information to develop insights that inform and drive high quality decision making.	LEVEL Fundamental
	DIGITAL LITERACY Operate comfortably in a digital environment and to support customers to be digitally self-managed.	LEVEL Fundamental
	INFORMATION AND KNOWLEDGE MANAGEMENT Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	LEVEL Fundamental
	LEADERSHIP Motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	LEVEL Fundamental
	POLICY QUALITY AND AGILITY Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	LEVEL Fundamental
	QUALITY DECISION MAKING Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	LEVEL Fundamental

Appendix – Capability Profile
573C - Solicitor - Level 3

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

	COMPLEX COMPLIANCE MANAGEMENT	LEVEL
	Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	Applied
	CUSTOMER ADVISORY	LEVEL
	Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	Applied
	DATA, ANALYTICS & INSIGHTS	LEVEL
	Effectively use data and information to develop insights that inform and drive high quality decision making.	Fundamental
	DIGITAL LITERACY	LEVEL
	Operate comfortably in a digital environment and to support customers to be digitally self-managed.	Fundamental
	DESIGN AND INTEGRATION	LEVEL
	Work with internal and external customers and external partners to design, deliver and integrate solutions.	Fundamental
	INFORMATION AND KNOWLEDGE MANAGEMENT	LEVEL
	Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	Fundamental
	LEADERSHIP	LEVEL
	Motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	Applied
	POLICY QUALITY AND AGILITY	LEVEL
	Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	Fundamental

	QUALITY DECISION MAKING	LEVEL
	Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	Applied

JOB EXPECTATION

Title: Senior Solicitor

Reports to: Team Leader or
National Advisor Technical Standards

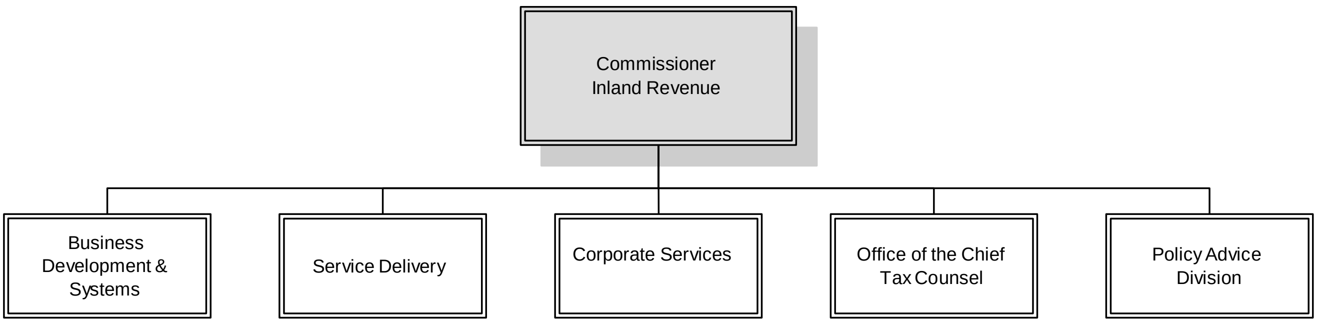
Business Group: Legal and Technical Services, Investigations and Advice

About Inland Revenue

Inland Revenue plays a critical role in improving the economic and social wellbeing of New Zealanders. Inland Revenue collects 85% of the government's tax revenue as well as collecting and disbursing social support programme payments and providing the government with policy advice. We are working to achieve a desired future where:

- Inland Revenue is responsive in meeting the changing and increasing expectations of government and society.
- We make it easy for customers to get it right and hard to get it wrong.
- Society has confidence that appropriate action will be taken against customers who do not comply.
- Increasingly, paying tax is seen as contributing to society.
- We are professional, approachable, effective and efficient.

Inland Revenue is structured into five main areas of business:



To find out more about who we are, our structure and purpose, the services we provide and our commitment to the community visit www.ird.govt.nz . Our website will also tell you more about our commitment to our people and the range of benefits available to our staff.

Job Expectation

To achieve our desired future as set out in Inland Revenue's strategic plan, *Our Way Forward,* it is critical that Inland Revenue is an agile and responsive organisation. To support this, the Job Expectation for the Senior Solicitor role is made up of two documents:

1. This document which sets out the generic key skills, attributes, accountabilities, competencies, and behaviours expected of all job-holders in this role.

2. An appendix to this document, which sets out details of the business group in which the role will operate.

Best Suited Criteria

For recruitment and rotation purposes candidates may not be required to be fully competent in all areas of the job expectation. When recruiting for this position, the Recruitment Panel will develop the best-suited criteria required for that particular vacancy to be filled using the key generic skills and attributes, competencies, and behaviours set out in this Job Expectation.

Position Purpose

The Senior Solicitor is responsible for providing timely, high quality and robust legal support and advice on a wide range of highly complex taxation issues to key business partners to assist in creating an environment which promotes compliance with tax legislation.

Key aspects of the role are:

- Providing specialist tax legal advice to business partners on a wide range of highly complex legal matters relating to the revenue acts.
- Providing timely, high quality, legal research and analysis of tax legal cases, including risk analysis.
- Advising on use of, and exercising Inland Revenue's delegated powers as appropriate.
- Developing and maintaining effective working relationships with peers, business partners and others.
- Working collaboratively across Legal and Technical Services (LTS) to provide technical leadership.

The Senior Solicitor will work across LTS on a broad range of highly complex tax legal or litigation issues and be actively involved in the resolution of these issues. Your work will come from across LTS and you will be able to work successfully and effectively with poorly defined matters, including issues where no defined policy or case law exists, and highly complex issues requiring significant technical research and problem solving skills. You will work largely autonomously with highly complex issues, make recommendations to business partners and where appropriate make decisions and exercise delegations. You will use your superior knowledge and sound judgement to determine how best to approach an issue, and recommend an appropriate response or course of action to business partners. You will also contribute to national risk analysis and identification and reporting on emerging trends/revenue risks, policy and legislative loopholes.

As a Senior Solicitor you will have a significant level of competence across a broad area of taxation compliance and related issues, and may have developed specialist knowledge and expertise, e.g. international tax, mergers and acquisitions, litigation, or insolvency, and be able to work effectively and autonomously in a specialty area. You may be involved in, or lead, project work at the local or national level. You will report to a Team Leader or National Advisor Technical Standards, and will provide coaching and mentoring to less experienced Solicitors across LTS.

Please refer to the attached appendix for details of the business group in which this role operates.

Accountabilities & Outcomes

The Senior Solicitor is responsible and accountable for:

1. Providing high quality legal advice and support

The Senior Solicitor will deliver specialist legal advice services by:

- Providing robust, timely and high quality advice, written legal opinions and other documents to business partners on highly complex matters, including investigations and disputes in accordance with Inland Revenue legislation, policy and procedures.
- Interpreting, applying and reviewing legislation and using delegated powers in high risk and specialist areas.
- Efficiently conducting timely in-depth research and analysis of complex legal cases, including risk analysis.
- Providing high quality oral and written representation of Inland Revenue's views in communication with external customers and their advisors.
- Taking a leadership role in resolving contentious and/or difficult issues that may require specialist knowledge.
- Contributing to the unit's performance in the completion of private and product binding rulings as required.
- Effective and significant contribution to development of cases and case strategy management in complex areas (e.g. tax avoidance, high level fraud) as required.
- Effectively representing the Commissioner in the Courts as required.
- Making a significant contribution to the negotiation of successful outcomes on behalf of Inland Revenue in highly adversarial situations.
- Developing solutions to improve the administration and application of tax law, suggesting how these might be addressed and working with others to deliver these.

2. Contributing to team performance

The Senior Solicitor will contribute to the overall performance of the LTS team by:

- Effectively managing a challenging workload that is generated from across LTS and across Inland Revenue.
- Managing time and resources effectively.
- Accepting a high level of responsibility for their own work and development.
- Working collaboratively and sharing information.
- Delivering technical leadership and mentoring and coaching others to build technical understanding and capability across LTS.

3. Managing effective stakeholder relationships

The Senior Solicitor will manage effective relationships with business partners and external stakeholders by:

- Establishing and maintaining highly effective and positive relationships and a credible reputation.
- Liaising with others to ensure the efficient and timely resolution of difficult issues or disputes.
- Developing and maintaining relationships and networks across the New Zealand legal environment as required.
- Adopting a lead role in discussions conferences and negotiations.
- Upholding the Inland Revenue Charter and presenting a professional image in all interactions.
- Representing Inland Revenue on behalf of Team Leaders or Managers as required.
- Leading collaborative projects as required.
- Managing external counsel effectively, including providing advice to external counsel.

4. Contributing to knowledge and systems management

The Senior Solicitor will contribute to operational policy and practice by:

- Providing high quality, timely advice, and recommendations that are consistent with Inland Revenue policy and practice, and the appropriate exercise of delegations.
- Maintaining systems knowledge and adopting new processes and procedures quickly.
- Contributing to the development of LTS, Investigations and other processes, to support desired outcomes.
- Contributing to policy and procedure reviews as appropriate.
- Leading procedural, consistency and quality reviews as required.
- Identifying where existing processes can be improved and recommend improvement plans.
- Participating in or leading national and local technical quality/consistency initiatives as required.

5. Contributing to wider IRD

The Senior Solicitor will support *Our Way Forward* and other Inland Revenue strategies by:

- Collaborating with colleagues (LTS and others) and contributing to cross-functional teamwork as appropriate.
- Participating in risk identification and analysis.
- Embracing change and seeking ongoing improvement.
- Maintaining professional standards and quality services, and identifying and minimising risk within own work area.
- Conduct training and seminars for Inland Revenue personnel on legal issues including new or amended legislation, judicial precedent and matters of interpretation of common law.

6. Health & Safety

The Senior Solicitor will support and uphold Inland Revenue's Health & Safety policies and practices, legislative and ACC workplace safety management practices by:

- Ensuring that no action or inaction by them causes harm to themselves or others
- Taking actions that maintain the health and safety of themselves and others
- Accurately reporting all accidents, incidents, symptoms of discomfort and near misses
- Identifying and reporting workplace hazards
- Actively participating in health and safety training
- Actively participating in their own rehabilitation, in the event of an injury or illness
- Ensuring they adhere to their responsibilities set out in the Health and Safety Manual.

Key Skills & Attributes

In addition to the core organisational competencies set out in this Job Expectation, it is essential that the Senior Solicitor possesses and demonstrates competence in:

1. **Working collaboratively**
   To contribute to Inland Revenue's desired future as outlined in our strategic plan, *Our Way Forward* requires the Senior Solicitor to work collaboratively by:
   - Having a clear understanding of the organisation's desired future and how they contribute to it.
   - Developing and sustaining effective internal and external relationships.
   - Sharing knowledge and information with colleagues and customers.
   - Working co-operatively with others.
   - Proactively seeking out and learning from collective experiences.

2. **Relationship management and communication**
   Using effective communication skills to meet the business information needs of customers and colleagues, demonstrated by:
   - Structuring and organising information so that essential points are identified and conveyed effectively.
   - Superior communication skills, including persuasion, influencing and negotiating skills.
   - An ability to achieve results through influencing others.
   - Listening actively, and gaining the cooperation of others in a range of situations.
   - Conveying information in a way that is co-ordinated, accurate, and containing all the information to meet the internal or external customers' needs, at the appropriate level.
   - A customer service ethic – focusing on providing timely, quality service to customers, and taking responsibility for managing the customer relationship.
   - A superior ability to address difficult and sensitive situations effectively.

3. **Technical/specialist knowledge and experience**
   The key skills, knowledge and experience that a job holder will require to be competent in this role are:
   - Superior knowledge and understanding of the principles and legislation underlying the New Zealand tax administration system and Inland Revenue's systems and processes
   - Superior knowledge and understanding of the commercial/business environment in which Inland Revenue operates.
   - The development and maintenance of own legal and technical knowledge, e.g. commercial, legal/litigation, tax technical, social policy, audit, debt collection, and keeping up to date with technology and business tools.
   - Significant research and analysis experience, including trend and risk analysis.
   - Superior knowledge of tax legal matters and may have highly developed specialist knowledge and expertise.
   - A sound knowledge and proven experience in the analysis and application of the New Zealand legal system.
   - An ability to respond to and adapt faster than most to legislative and tax policy changes and refresh their understanding and knowledge.
   - A proven ability to resolve complex issues where the law is unclear or there are no clear precedents or policies, or where the facts are in dispute.
   - A proven ability to coach and mentor others.

4. Self management

The Senior Solicitor will demonstrate:

- A highly developed ability to manage their own area of work and/or allocated project- based activities and initiatives effectively.
- Effectively managing and prioritising competing demands by using his/her superior level of expertise and experience to ensure complex matters are managed and delivered on time.
- Maintaining performance consistency when under pressure and displaying a high level self-motivation, initiative, and self awareness.
- An ability to operate with a high degree of autonomy in complex situations.
- An ability to motivate self and others, and display a high level of initiative and innovation in the provision of legal advice and support consistent with LTS goals and objectives.

5. Problem solving and analysis

Accesses and analyses information available and support conclusions with soundly reasoned arguments, demonstrated by:

- A superior ability to critically analyse complex information and make effective, timely recommendations and decisions in highly complex or high risk areas.
- Anticipating potential problems when planning work, and referring or escalating matters appropriately.
- Following up problem identification with effective research leading to solutions.
- Showing high levels of resourcefulness and initiative in dealing with problems.

6. Qualifications

Inland Revenue requires that people within business areas have appropriate skills to effectively undertake activities required of them. This may require that these skills are supported by relevant formal qualifications. The qualifications criteria for this position are:

- A tertiary qualification in Law, is admitted as a Barrister and Solicitor, and holds a current practicing certificate.
- Demonstrable significant legal experience and expertise.

Delegations:

HR Delegations: Nil
Financial Delegations: Nil
Revenue Delegations: Group C

Relationship Diagram

As we move to new ways of working as set out in *Our Way Forward*, it is important that job holders understand the context of their role. ''Context'' refers to how their role 'fits' with the roles around them. More specifically, how they work with, and contribute to the success of the role above, roles below as well as their peers across the organisation.

The diagram below illustrates these contributing, collaborative and supporting relationships and how these are fundamental to contributing to the success of the role and the organisation.

Reports to: Team Leader, Legal Technical Services

- The job holder works with the Team Leader on maintaining strong internal and external customer relationships. The job holder contributes by making suggestions regarding quality and service improvement.
- The job holder supports their Team Leader during change by implementing new work practices.

Collaboration:
Other LTS personnel, Team Leaders, Assurance Business Units, Assistance Business Units, Litigation Management Unit, Customer Insight, Business Development and Systems, OCTC, PAD, Senior Tax Counsels, Principal Advisors

- The job holder is accountable for building positive, effective and collaborative relationships with other people in Inland Revenue to share knowledge, ideas and efficient work practices and processes.
- Collaborates with Team Leaders to enable planning and strategising of work and case load.
- Collaborates with Technical Advisors regarding trends and tax technical information on specific issues.

This position: Senior Solicitor

- The job holder completes their tasks and delivers outcomes to organisational policies, practices and standards and on time. Their interactions with customers have a very direct effect on Inland Revenue's public profile within our society. The outcomes the job holder is responsible for can be measured immediately and up to 3 months.
- The job holder focuses on the quality and timeliness of the immediate tasks in hand and uses practical judgement to ensure resources are utilised to optimum effect.

Liaises with: Business partners
Crown Counsel
Stakeholders

- The job holder builds and maintains positive and effective working relationships with relevant internal customers, managers and external agencies to support and achieve organisational outcomes.

Inland Revenue
Te Tari Taake

Legal and Technical Services – Purpose

The Legal and Technical Services (LTS) business unit is a multi-disciplinary legal and tax technical consultancy that supports Assurance business partners and other Inland Revenue businesses. They are located in National Office and in the field offices.

LTS contribute to *Our Way Forward* and effective compliance management by providing quality technical and legal, and operating policy advice. We also communicate directly with taxpayers via Revenue Alert and other media and professional and industry groups.

Our aim is to provide timely quality legal and tax technical advice and service to our IR business partners. To do this we focus on:

- providing tax technical and legal support and advice on complex issues relating to administration of tax acts;
- tax technical and legal advocacy for IRD and the Commissioner on prosecution, debt and Child Support matters, and supporting IR staff in disputes with taxpayers;
- legal and technical risk management including Core Task Assurance, technical checks, preparation of disputes documents, and maintaining the Commissioner's powers of delegation and exercising the Commissioner's powers;
- tax technical leadership via the Tax Intelligence Group (TIG) and Special Interest Groups.
- managing the Escalation process effectively;
- issuing Standard Practice Statements and publishing the Commissioner's position on powers and discretions; and
- identifying emerging issues and suggesting tactical responses.

The environment we work in is constantly changing, complex and demanding. It provides the following opportunities:

- actively contributing to compliance management, especially higher up the 'compliance triangle';
- exposure to a variety of challenging tax technical and legal issues;
- learning and knowledge sharing through interaction with our IR business partners; and
- influencing programme design and operations at an early stage and IR product improvement.

<u>Appendix – Capability Profile</u>
<u>808 - Senior Solicitor</u>

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

Capability	Description	LEVEL
CHANGE MANAGEMENT	Effectively design, plan, manage and integrate change across any organisational dimension (people, platform, policy, process and customer).	Fundamental
COMPLEX COMPLIANCE MANAGEMENT	Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	Expert
CUSTOMER ADVISORY	Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	Applied
DATA, ANALYTICS & INSIGHTS	Effectively use data and information to develop insights that inform and drive high quality decision making.	Fundamental
DIGITAL LITERACY	Operate comfortably in a digital environment and to support customers to be digitally self-managed.	Fundamental
DESIGN AND INTEGRATION	Work with internal and external customers and external partners to design, deliver and integrate solutions.	Fundamental
INFORMATION AND KNOWLEDGE MANAGEMENT	Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	Fundamental
LEADERSHIP	Motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	Applied

	POLICY QUALITY AND AGILITY	LEVEL
	Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	Applied

	QUALITY DECISION MAKING	LEVEL
	Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	Applied

JOB EXPECTATION

Title: Senior Technical Advisor

Reports to: Team Leader or
National Advisor, Technical Standards

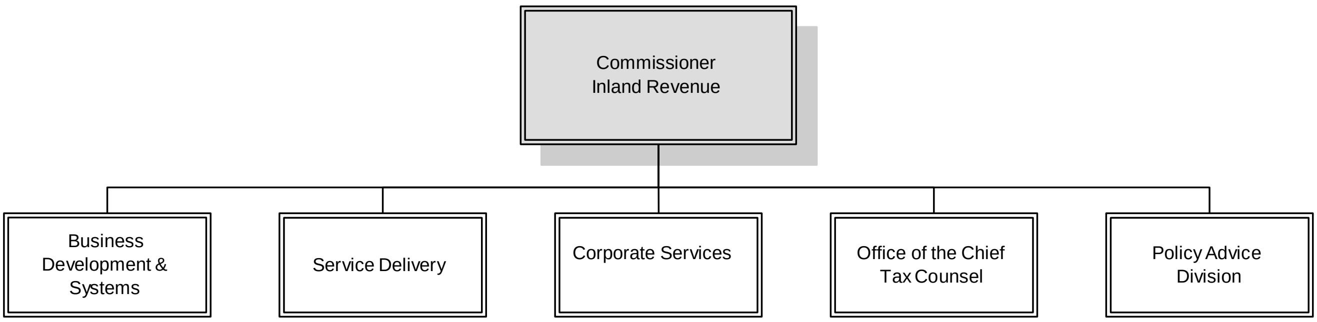
Business Group: Legal and Technical Services, Investigations and Advice

About Inland Revenue

Inland Revenue plays a critical role in improving the economic and social wellbeing of New Zealanders. Inland Revenue collects 85% of the government's tax revenue as well as collecting and disbursing social support programme payments and providing the government with policy advice. We are working to achieve a desired future where:

- Inland Revenue is responsive in meeting the changing and increasing expectations of government and society.
- We make it easy for customers to get it right and hard to get it wrong.
- Society has confidence that appropriate action will be taken against customers who do not comply.
- Increasingly, paying tax is seen as contributing to society.
- We are professional, approachable, effective and efficient.

Inland Revenue is structured into five main areas of business:



To find out more about who we are, our structure and purpose, the services we provide and our commitment to the community visit www.ird.govt.nz . Our website will also tell you more about our commitment to our people and the range of benefits available to our staff.

Job Expectation

To achieve our desired future as set out in Inland Revenue's strategic plan, *Our Way Forward,* it is critical that Inland Revenue is an agile and responsive organisation. To support this, the Job Expectation for the Senior Technical Advisor role is made up of two documents:

1. This document which sets out the generic key skills, attributes, accountabilities, competencies, and behaviours expected of all job-holders in this role.

2. An appendix to this document, which sets out details of the business group in which the role will operate.

Best Suited Criteria

For recruitment and rotation purposes candidates may not be required to be fully competent in all areas of the job expectation. When recruiting for this position, the Recruitment Panel will develop the best-suited criteria required for that particular vacancy to be filled using the key generic skills and attributes, competencies, and behaviours set out in this Job Expectation.

Position Purpose

The Senior Technical Advisor is responsible for providing to business partners timely, high quality and robust technical and case strategy advice on a wide range of highly complex taxation issues to assist in creating an environment which promotes compliance with tax legislation.

Key aspects of the role are:

- Providing specialist, robust and high quality technical advice and support to business partners on highly complex tax administration issues.
- Providing high quality and timely technical research and analysis of tax technical cases, including risk analysis.
- Advising on use of, and exercising Inland Revenue's delegated powers as appropriate.
- Developing and maintaining effective working relationships with business partners and stakeholders.
- Working collaboratively across LTS to provide technical leadership.

The Senior Technical Advisor will work across Legal and Technical Services (LTS) on a broad range of highly complex taxation compliance and related issues, and be actively involved leading the resolution of these issues. Your work will come from across LTS and you will be able to work successfully and effectively with poorly defined matters, including issues where no defined case law or Inland Revenue policy exists, and highly complex issues requiring significant technical research and problem solving skills. You will work autonomously on highly complex issues, make recommendations to business partners and, where appropriate, make decisions and exercise delegations. You will use your superior knowledge and sound judgement to determine how best to approach an issue, and recommend an appropriate response or course of action to business partners. You will also contribute to national risk analysis and identification and reporting on emerging trends/revenue risks, policy and legislative loopholes.

As a Senior Technical Advisor you will have significant tax technical knowledge, experience and competence across a broad area of taxation compliance and related issues, and may have specialist knowledge and expertise and be able to work effectively and autonomously in a specialty area. You may be involved in, or lead, project work at the local or national level. You will report to a Team Leader or National Advisor Technical Standards, and will provide coaching and mentoring to less experienced Technical Advisors across LTS.

Please refer to the attached appendix for details of the business group in which this role operates.

Accountabilities & Outcomes

The Senior Technical Advisor is responsible and accountable for:

1. Providing high quality technical advice and support

The Senior Technical Advisor will deliver effective service by:

- Providing robust, timely, high quality technical and case strategy advice and support written technical opinions and other documents to business partners and external stakeholders as required, including highly complex investigations and disputes in accordance with Inland Revenue legislation, policy and procedures.

- Interpreting, applying and reviewing legislation and using delegated powers in high risk and specialist areas.
- Contribute to the unit's performance in the completion of private and product binding rulings as required.
- Efficiently conducting in-depth research and analysis of complex tax technical cases, and risk to determine the correct tax treatment.
- Providing high quality oral and written representation of Inland Revenue's views in communication with external customers and their advisors.
- Taking a leadership role in resolving contentious and or difficult issues.
- Leading projects across LTS as required.
- Effective and significant contribution to development of cases and case strategy management in complex areas (e.g. tax avoidance, high level fraud) as required.
- Effectively representing the Commissioner at meetings and other forums.
- Making a significant contribution to the negotiation of successful outcomes on behalf of Inland Revenue in highly adversarial situations.
- Developing solutions to improve the administration and application of tax law, suggesting how these might be addressed, and working with other to deliver these.

2. Contributing to team performance

The Senior Technical Advisor will contribute to the overall performance of the LTS by:

- Effectively managing a workload that is generated from across LTS and from across Inland Revenue.
- Managing time and resources effectively.
- Accepting a high level of responsibility for their own work and development.
- Working collaboratively and sharing information.
- Delivering technical leadership and mentoring and coaching others to build technical understanding and capability across LTS.

3. Managing effective stakeholder relationships

The Senior Technical Advisor will manage effective relationships with business partners and external stakeholders by:

- Establishing and maintaining highly effective relationships and a credible reputation with customer groups.
- Liaising with other technical advisors and specialists in other business units to ensure the efficient and timely resolution of issues.
- Adopting a lead role in discussions, conferences and other forums as required.
- Upholding the Inland Revenue Charter and presenting a professional image in all interactions.
- Representing Inland Revenue on behalf of Team Leaders or Managers as required.
- Leading collaborative projects as required.
- Liaising effectively with external counsel as required.

4. Contributing to knowledge and systems management

The Senior Technical Advisor will contribute to operational policy and practice by:

- Providing high quality and timely advice and recommendations that are consistent with Inland Revenue policy and practice, and are actioned within relevant delegations.
- Maintaining systems knowledge and adopting new processes and procedures quickly.

- Contributing to the development of LTS and Investigations' and other processes, to support desired outcomes.
- Contributing to policy and procedure reviews as appropriate
- Leading procedural, consistency and quality reviews across LTS as required.
- Identifying where existing processes can be improved and recommend improvement plans.

5. Contributing to wider IRD

The Senior Technical Advisor will support *Our Way Forward* and other Inland Revenue strategies by:

- Collaborating with colleagues (LTS and others) and contributing to cross-functional teamwork as appropriate.
- Participating in risk identification and analysis.
- Embracing change and seeking ongoing improvement.
- Maintaining professional standards and quality services, and identifying and minimising risk within own work area
- Providing coaching and mentoring in tax technical matters and specialist areas as required, to assist in building technical capability across Inland Revenue.
- Conduct training and seminars for Inland Revenue personnel on legal issues including new or amended legislation, judicial precedent and matters of interpretation of common law.

6. Health & Safety

The Senior Technical Advisor will support and uphold Inland Revenue's Health & Safety policies and practices, legislative and ACC workplace safety management practices by:

- Ensuring that no action or inaction by them causes harm to themselves or others
- Taking actions that maintain the health and safety of themselves and others
- Accurately reporting all accidents, incidents, symptoms of discomfort and near misses
- Identifying and reporting workplace hazards
- Actively participating in health and safety training
- Actively participating in their own rehabilitation, in the event of an injury or illness
- Ensuring they adhere to their responsibilities set out in the Health and Safety Manual.

Key Skills & Attributes

In addition to the core organisational competencies set out in this Job Expectation, it is essential that the Senior Technical Advisor possesses and demonstrates competence in:

1. Working collaboratively

To contribute to Inland Revenue's desired future as outlined in our strategic plan, *Our Way Forward*, requires the Senior Technical Advisor to work collaboratively by:

- Having a clear understanding of the organisation's desired future and how they contribute to it.
- Developing and sustaining effective internal and external relationships.
- Proactively sharing knowledge and information with colleagues and customers.
- Working co-operatively with others rather than separately or competitively.
- Proactively seeking out and learning from collective experiences.

2. **Relationship management and communication**
   Using effective communication skills to meet the business information needs of customers and colleagues, demonstrated by:

- Structuring and organising information so that essential points are identified and conveyed effectively.
- Superior communication skills, including persuasion, influencing, and negotiating skills.
- An ability to achieve results through influencing others.
- Listening actively, and gaining the cooperation of others in a range of situations.
- Conveying information in a way that is co-ordinated, accurate, and containing all the information to meet the internal or external customers' needs, at the appropriate level.
- A customer service ethic – focusing on providing quality and timely service to customers, and taking responsibility for managing the customer relationship.
- A superior ability to address difficult and sensitive situations effectively.

3. **Technical/specialist knowledge and experience**
   The key skills, knowledge and experience that a job holder will require to be competent in this role are:

- Superior knowledge and understanding of the principles and legislation underlying the New Zealand tax administration system, and Inland Revenue's systems and processes
- Superior knowledge and understanding of tax technical matters, demonstrated comprehensive awareness of the commercial/business environment in which Inland Revenue operates.
- The development and maintenance of own technical knowledge, e.g. commercial, legal/litigation, tax technical, social policy, audit, debt collection, accounting, and keeping up to date with technology and business tools and may have highly developed specialist knowledge and expertise.
- Significant research and analysis experience, including trend and risk analysis.
- An ability to respond to, and adapt faster than most to, legislative and tax policy changes and refresh their understanding and knowledge.
- A proven ability to resolve complex issues where the law is unclear or there are no clear precedents or policies, or where the facts are in dispute.
- A proven ability to coach and mentor others.

4. **Self management**
   The Senior Technical Advisor will demonstrate:

- A highly developed ability to manage their own area of work and/or allocated project-based activities and initiatives effectively.
- Effectively managing and prioritising competing demands.
- Maintaining performance consistently when under pressure and display a high level of self-motivation, initiative, and self awareness.
- An ability to operate with a high degree of autonomy in complex situations.
- An ability to motivate self and others, and display a high level of initiative and innovation in the provision of technical advice and support consistent with LTS goals and objectives.

5. Problem solving and analysis

Accesses and analyses information available and support conclusions with soundly reasoned arguments, demonstrated by:

- A superior ability to critically analyse complex information and make effective, timely recommendations and decisions, in highly complex and or high risk areas.
- Anticipating potential problems when planning work, and referring or escalating matters appropriately.
- Following up problem identification with effective research leading to solutions.
- Showing high levels of resourcefulness and initiative in dealing with problems.

6. Qualifications

Inland Revenue requires that people within business areas have appropriate skills to effectively undertake activities required of them. This may require that these skills are supported by relevant formal qualifications. The qualifications criteria for this position are:

- A relevant tertiary qualification is required, preferably in Accounting, Law, or Business.
- Demonstrable significant technical experience and expertise in interpreting revenue acts and other relevant statutes.

Delegations:

HR Delegations:	Nil
Financial Delegations:	Nil
Revenue Delegations:	Group C

Relationship Diagram

As we move to new ways of working as set out in *Our Way Forward*, it is important that job holders understand the context of their role. ''Context'' refers to how their role 'fits' with the roles around them. More specifically, how they work with, and contribute to the success of the role above, roles below as well as their peers across the organisation.

The diagram below illustrates these contributing, collaborative and supporting relationships and how these are fundamental to contributing to the success of the role and the organisation.

	Reports to: Team Leader, Legal and Technical Services • The job holder works with the Team Leader on maintaining strong internal and external customer relationships. The job holder contributes by making suggestions regarding quality and service improvement. • The job holder supports their Team Leader during change by implementing new work practices.	
Collaboration: **Other LTS personnel, Team Leader, Assurance business unit, Assistance business unit, Litigation Management, Customer Insight, Business Development System, OCTC, PAD, Senior Tax Counsel and Principal Advisor** • The job holder is accountable for building positive, effective and collaborative relationships with other people in Inland Revenue to share knowledge, ideas and efficient work practices and processes. • Collaborates with Team Leaders to enable planning and strategising of work and case load. • Collaborates with Technical Advisors regarding trends and tax technical information on specific issues.	**This position: Senior Technical Advisor** • The job holder completes their tasks and delivers outcomes to organisational policies, practices and standards and on time. Their interactions with customers have a very direct effect on Inland Revenue's public profile within our society. The outcomes the job holder is responsible for can be measured immediately and up to 3 months. • The job holder focuses on the quality and timeliness of the immediate tasks in hand and uses practical judgement to ensure resources are utilised to optimum effect.	**Liaises with: Business partners, stakeholders** • The job holder builds and maintains positive and effective working relationships with relevant internal customers, managers and external agencies to support and achieve organisational outcomes.

Inland Revenue
Te Tari Taake

Legal and Technical Services – Purpose

The Legal and Technical Services (LTS) business unit is a multi-disciplinary legal and tax technical consultancy that supports Assurance business partners and other Inland Revenue businesses. They are located in National Office and in the field offices.

LTS contribute to *Our Way Forward* and effective compliance management by providing quality technical and legal, and operating policy advice. We also communicate directly with taxpayers via Revenue Alert and other media and professional and industry groups.

Our aim is to provide timely quality legal and tax technical advice and service to our IR business partners. To do this we focus on:

- providing tax technical and legal support and advice on complex issues relating to administration of tax acts;
- tax technical and legal advocacy for IRD and the Commissioner on prosecution, debt and Child Support matters, and supporting IR staff in disputes with taxpayers;
- legal and technical risk management including Core Task Assurance, technical checks, preparation of disputes documents, maintaining the Commissioner's powers of delegation and exercising the Commissioner's powers;
- tax technical leadership via the Tax Intelligence Group (TIG) and Special Interest Groups.
- managing the Escalation process effectively;
- issuing Standard Practice Statements and publishing the Commissioner's position on powers and discretions; and
- identifying emerging issues and suggesting tactical responses.

The environment we work in is constantly changing, complex and demanding. It provides the following opportunities:

- actively contributing to compliance management, especially higher up the 'compliance triangle';
- exposure to a variety of challenging tax technical and legal issues;
- learning and knowledge sharing through interaction with our IR business partners; and
- influencing programme design and operations at an early stage and IR product improvement.

<u>Appendix – Capability Profile</u>
<u>809 - Senior Technical Advisor</u>

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

	CHANGE MANAGEMENT Effectively design, plan, manage and integrate change across any organisational dimension (people, platform, policy, process and customer).	LEVEL Fundamental
	COMPLEX COMPLIANCE MANAGEMENT Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	LEVEL Applied
	CUSTOMER ADVISORY Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	LEVEL Applied
	DATA, ANALYTICS & INSIGHTS Effectively use data and information to develop insights that inform and drive high quality decision making.	LEVEL Fundamental
	DIGITAL LITERACY Operate comfortably in a digital environment and to support customers to be digitally self-managed.	LEVEL Fundamental
	DESIGN AND INTEGRATION Work with internal and external customers and external partners to design, deliver and integrate solutions.	LEVEL Fundamental
	INFORMATION AND KNOWLEDGE MANAGEMENT Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	LEVEL Fundamental
	LEADERSHIP Motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	LEVEL Applied

	POLICY QUALITY AND AGILITY Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	LEVEL Applied
	QUALITY DECISION MAKING Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	LEVEL Applied

JOB EXPECTATION

Title: **Solicitor** (Includes the following levels: Solicitor, Senior Solicitor I and Senior Solicitor II. Where no practicing certificate is held the following alternative titles will apply: Tax Advisor, Senior Tax Advisor I and Senior Tax Advisor II)

Reports to: Manager (Public Ruling, Taxpayer Rulings, Adjudication or Escalations and Advice)

About Inland Revenue

Inland Revenue plays a critical role in improving the economic and social wellbeing of New Zealanders. Inland Revenue collects 85% of the crown's revenue as well as collecting and disbursing social support programme payments and providing the government with policy advice. We are working to achieve a desired future where:

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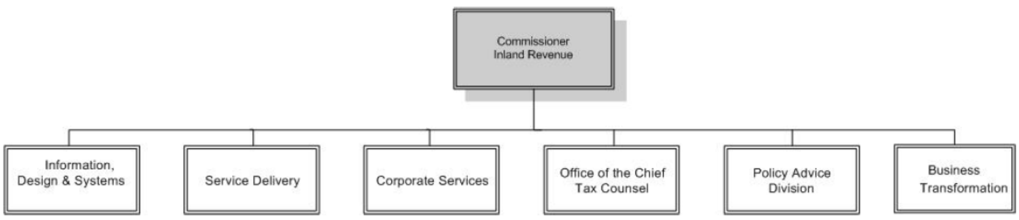
Inland Revenue is structured into six main areas of business:



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Job Expectation

To achieve our desired future as set out in Inland Revenue's strategic plan, *Our Way Forward,* it is critical that Inland Revenue is an agile and responsive organisation. To support this, the Job Expectation for the Solicitor / Tax Advisor role is made up of two documents:

1. This document which sets out the generic key skills, attributes, accountabilities, competencies, and behaviors expected of all job-holders in this role.

2. An appendix to this document, which sets out details of the business group in which the role will operate.

Best Suited Criteria

For recruitment purposes candidates may not be required to be fully competent in all areas of the job expectation. When recruiting for this position, the Recruitment Panel will develop the best-suited criteria required for that particular vacancy to be filled using the key generic skills and attributes, competencies, and behaviors set out in this Job Expectation.

The minimum level of competence sought at recruitment:
1 Competent in some important aspects
2 Fully competent

Degree Required

1 (Solicitor/Tax Advisor) 2 (Senior Solicitor I & II/Senior Tax Advisor I & II)	Thorough knowledge and understanding of the principles, legislation and functions underlying the New Zealand tax system, including New Zealand's commercial law and the economic and commercial environment in which New Zealand's tax law is administered and applied.
1 (Solicitor/Tax Advisor) 2 (Senior Solicitor I & II/Senior Tax Advisor I & II))	A high degree of skill and experience in the interpretation and application of tax legislation, and the analysis of case law.
1 (Solicitor/Tax Advisor) 2 (Senior Solicitor I & II/Senior Tax Advisor I & II))	Well-developed ability to critically analyse complex information and make effective decisions. [Written samples of ability to ascertain and assess facts and opinions, and to draw soundly reasoned conclusions, should be provided.]
2 (all levels)	Ability to write and speak in a precise, logical, and readily understandable form.
2 (other levels)	A high level of self-motivation and initiative, evidenced by high performance and competence in activities undertaken to date.
2 (all levels)	Formal qualification in law or accountancy or high level taxation advisory experience. For graduate employment, a degree in law (with a taxation paper) is required.
1 (Solicitor /Tax Advisor) 2 (other levels)	A record of effective workload management and delivery on commitments.
2 (all levels)	Demonstrate the highest standard of integrity in what he or she says and does.

Position Purpose

Appointments to this role can be made at one of three levels. While the main purpose of the position remains consistent across all levels, the degree of complexity of work, expectations on efficiency and increasing independence in completing work, will continue to grow through each level.

Depending upon the OCTC business unit the Solicitor/Tax Advisor is working in, they are responsible for:

- Researching, analysing and making recommendations regarding private binding rulings, product binding rulings, public binding rulings and status rulings.
- Researching, analysing and making recommendations regarding other published guidance on the Commissioner's view of the law administered by the Inland Revenue Department (including interpretation statements and interpretation guidelines).
- Providing adjudication reports that explain the technical interpretation of a disputed technical issue and outcomes to the disputing parties
- Providing advice within the Inland Revenue Department on the interpretation and application of all laws administered by the Department.
- Supplying services to tax professionals on those areas of tax law where clarification is sought (including advice to professional bodies seeking consultation with the Commissioner on interpretative matters and case-specific correspondence).
- Advising Government on the implications of rulings.
- Providing technical and procedural guidance to other staff within the business group as requested or as otherwise appropriate.

The work OCTC undertakes requires a high level of technical tax knowledge and skills in statutory interpretation, together with abilities to apply the law to fact situations and exercise good judgment. Successful candidates will need strong analytical and research skills, as well as the ability to communicate in a clear and independent way.

For more information about OCTC, please refer to the attached appendix for details of the business group in which this role operates.

Accountabilities & Outcomes

The Solicitor / Tax Advisor is responsible and accountable for:

1. **Successful completion of allocated research assignments and projects**
   Contribute to the group's performance in the efficient completion of some or all of the following:
   - Private and product binding rulings
   - Taxpayer-specific statutory accrual determinations
   - Public binding rulings and statements giving the Commissioner's interpretation of the law
   - Review expiring public binding rulings
   - Items of technical correspondence
   - Prepare issue reports, provide comprehensive analysis of the issue, facilitate the issuing of correct assessments and the making of other correct decisions
   - Provide adjudication reports that explain the technical interpretation and outcomes to the disputing parties and that meet the required quality and (wherever possible) timeliness standards

2. Technical Quality

The following will be demonstrated by a Solicitor / Tax Advisor in relation to the projects allocated to them, they:

- Ensure that the required timeliness standards are met wherever possible.
- Ensure that, in relation to private and product binding rulings and taxpayer-specific statutory determinations, all reports supporting the decision to issue or decline to issue a ruling or determination and any letter setting out the reasons for decisions meet the following standards:
  - Purpose: The subject matter and conclusions are clearly stated and guidance is provided in a manner useful to those affected by them.
  - Logic: The assumptions used are explicit and the argument is logical and supported by appropriate legal authority.
  - Options: Alternative legal arguments and interpretations are adequately considered and their respective merits assessed.
  - Practicality: Compliance and administrative costs and problems for taxpayers and Inland Revenue arising from implementation (including feasibility, timing, and consistency with the general body of the Commissioner's interpretation and application of tax law) have been considered and incorporated in the analysis insofar as they are relevant to the interpretation and are possible under the legislation.
- Ensure that public rulings (including the commentary to those rulings) and statements giving the Commissioner's view of the law, and all reports relating to these, in addition to meeting the above standards, meet the following standard:
  - Consultation: There is evidence of appropriate consultation with the public, and contrary legal arguments and practical difficulties have been identified and considered.
- Additionally they will participate in technical discussions, supporting other staff members in a co-operative manner and replying when appropriate to technical discussion messages.

3. Optimising Organisational Efficiency

- Maintaining effective work practices, systems and productivity to meet the needs of the changing environment by keeping abreast of best practice methodologies and technical competencies relevant to the Analyst role.
- Proactively identifying and addressing (or escalating) issues that may impact on the business and recommend appropriate solutions, which improve efficiency and effectiveness.

4. Health & Safety

This role is responsible for

- Taking no action that harms themselves or others.
- Taking actions that maintain the health and safety of themselves and others.
- Accurately reporting all accidents, incidents, symptoms of discomfort and near misses.
- Identifying and reporting workplace hazards.
- Actively participating in Health and Safety training.
- Actively participating in their own rehabilitation, in the event of an injury or illness.
- Adhering to employee responsibilities as set out in IR's Health and Safety Policy and Manual.

Key Skills & Attributes

In addition to the core organisational competencies set out in this Job Expectation, it is essential that the Solicitor /Tax Advisor possesses and demonstrates competence in:

1. Working Collaboratively

- Consults with others in making decisions whenever appropriate.
- Identifies and resolves problems with Manager guidance on technical approach and structural matters.
- Willingly communicates with all staff of the business group and with the wider department.
- Works co-operatively with others to ensure common goals are achieved
- Approaches change in a way that supports the strategic needs of the organisation and encourages others to do likewise.

2. **Self-Management**
    - Keeps up to date by maintaining an advanced knowledge of New Zealand tax law and the environment in which it is applied.
    - Actively pursues learning and self-development.
    - Actively seeks feedback on own performance accepting constructive criticism and endeavoring to learn from it.
    - Acts with integrity at all times.
    - Takes personal responsibility for their performance and career development plans and for identifying and adopting changes that could improve their productivity and effectiveness.
    - Keep up to date with technology and business tools relevant to the role.
    - Maintain an appropriate level of e-literacy, including the ability to use a PC and common applications.
    - Maintain a current knowledge of practices, trends and important information relevant to own area of work, both from within Inland Revenue and wider a field.
    - Follow and support work practices that promote personal wellness.

3. **Specialist Knowledge**
    The Solicitor / Tax Advisor will possess:

Applied (Solicitor / Tax Advisor)
(At this level the Solicitor / Tax Advisor will complete projects, which will be undertaken with management guidance. The degree of guidance will vary with the complexity of the project.)
- Experience in a number of technical and related legal and commercial subject areas.
- Ability to research a range of tax and commercial law issues in an efficient and comprehensive way.
- Capability to interpret tax legislation soundly.
- Sound understanding and some skills, in the interpretation and application of legislation and in the analysis of case law.
- The understanding of the principles, legislation and functions underlying the New Zealand tax system.
- Knowledge of New Zealand's commercial law and the economic, accounting and commercial environment in which New Zealand's tax law is administered and applied.

Advanced (Senior Solicitor I or Senior Tax Advisor I)

(At this level the Senior Solicitor I/ Senior Tax Advisor will generally complete complex projects, which will be undertaken with minimal management guidance. Little rework will be required for less complex projects.)
- Substantial experience in a number of tax technical and related legal and commercial subject areas.
- Ability to research a wide range of tax and commercial law issues in an efficient and comprehensive way.
- Ability to interpret tax legislation at different levels of difficulty.
- Skill in the interpretation and application of legislation and the analysis of case law.
- A good knowledge of the principles, legislation and functions underlying the New Zealand tax system.
- A good knowledge of New Zealand's commercial law and the economic, accounting and commercial environment in which New Zealand's tax law is administered and applied.

Expert – (Senior Solicitor II or Senior Tax Advisor II)

(At this level the Solicitor / Technical Advisor will generally complete the most complex projects; undertaken with minimal rework. They will also be available to provide technical guidance and support to other staff as required.)
- Substantial tax technical experience at the highest level of advising, consulting or analysis, and is consulted on a range of subjects.
- Superior skills and knowledge in researching across a diverse range of legal and taxation resources.
- Understanding and ability to effectively apply the principles of, and trends in, interpreting tax legislation.
- A high degree of skill and experience in the interpretation and application of legislation and legal principles, and the analysis of case law.
- A thorough knowledge and understanding of the principles, legislation and functions underlying the tax system.
- A thorough knowledge of New Zealand's commercial law and the accounting, economic and commercial environment in which New Zealand's tax law is administered and applied.
- The ability to proactive and effective management of internal and external relationships, using effective influencing and persuading techniques.

Relationship Diagram

	Reports to: Manager; either Public Ruling, Taxpayer Rulings, Adjudication or Escalations and Advice • The job holder works with their manager/team leader on maintaining strong internal and external customer relationships. The job holder contributes by making suggestions regarding quality and service improvement. • The job holder supports their manager/team leader during change by implementing new work practices.	
Collaboration: • The job holder is accountable for building positive, effective and collaborative relationships with other people in Inland Revenue to share knowledge, ideas and efficient work practices and processes. • Collaborate and liaise effectively with the CTC, OCTC Directors and other relevant IR staff. • In particular, collaborate with the Technical Services Unit of OCTC in relation to the distribution of information to the Service Delivery and Policy divisions of Inland Revenue and in relation to clarifying issues or seeking further information from the Service Delivery group and taxpayers.	**This position: Solicitor / Tax Advisor** • The job holder completes their tasks and delivers outcomes to organisational policies, practices and standards. Their interactions with customers have a very direct effect on Inland Revenue's public profile within our society. The outcomes the job holder is responsible for can be measured immediately and up to 3 months. • The job holder focuses on the quality of the immediate tasks in hand and uses practical judgment to ensure resources are utilised to optimum effect.	**Liaison:** • The job holder builds and maintains positive and effective working relationships with relevant internal and external customers to support and achieve organisational outcomes. This group includes (but is not limited to: tax practitioners, their clients and other taxpayers, other relevant government agencies and industry professional bodies.

HR Delegations:	Nil	**Number of direct reports:**	Nil
Financial Delegations:	Nil	**Revenue Delegations:**	Nil
Coverage:	Collective Agreement **OR** Standard Terms Employment Agreement		

APPENDIX

Inland Revenue
Te Tari Taake

Title: ***Solicitor*** (Includes the following levels: Solicitor, Senior Solicitor I and Senior Solicitor II. Where no practicing certificate is held the following alternative titles will apply: Tax Advisor, Senior Tax Advisor I and Senior Tax Advisor II)

Reports to: Manager (Public Ruling, Taxpayer Rulings, Adjudication or Escalations and Advice)

To be read in conjunction with the Solicitor / Tax Advisor Job Expectation

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This position is located within the Office of the Chief Tax Counsel (OCTC) in National Office, Wellington and will be based in one of the four business units.

The function of OCTC is to maintain taxpayer confidence in the tax administration by providing guidance on the correct interpretation of the Inland Revenue Acts and other relevant laws, and by considering case law.

OCTC's specialised services include a range of assignments and making technical decisions identified by their technical difficulty, ambiguity or uncertainty, originality (i.e. new issues or issues on new legislation), sensitivity, or precedential significance.

The OCTC deals with unresolved views within Inland Revenue that require a national decision and contested views between the department and taxpayers who have been through the disputes process. The OCTC analyses and makes decisions on the matters referred to it by Inland Revenue, taxpayers and tax agents.

These include:
- binding rulings
- various statutory determinations
- tax disputes referred for adjudication
- suggestions for public rulings or statements
- technical issues formally escalated from Service Delivery through Technical Standards
- taxpayer ruling matters escalated from Large Enterprises
- other matters referred for internal opinion.

The group's role requires:
- an impartial and independent (i.e. not revenue-protective) approach
- high-level technical and legal expertise
- well-researched and analysed material supporting reasoned conclusions
- effective project management
- sound, transparent decision-making processes
- extensive and meaningful consultation with stakeholders

The Escalations & Advising Unit has broad responsibility for determining the Commissioner's view of the law for the Department, having some oversight as to how the law is implemented by other areas of the Department, and for providing advice to the Commissioner, Deputy Commissioners and Chief Tax Counsel on tax technical matters.

Issues may be escalated to the OCTC as part of Inland Revenue's Escalation Process. This will occur where there is doubt or different views about how the law should apply to particular arrangements or matters. Once a decision is made by the OCTC this will become the Commissioner's view on that matter or issue. From time to time, these decisions will be made by the Chief Tax Counsel.

The Adjudication Unit undertakes the Commissioner's final consideration of a tax dispute. It applies a high level of legal expertise and is the final step in Inland Revenue's formal disputes resolution process before possible litigation. This work is separate from Service Delivery, so Adjudication's reviews can be (and can be seen to be) independent and impartial.

The Public Rulings Unit has the primary responsibility for issuing public rulings, which are the Commissioner's formally binding interpretations of the tax laws. The unit also issues statutory determinations, and interpretation statements and guidelines. Issues may be brought to Public Rulings when there is doubt or different views about how the law should apply to particular arrangements or matters. Public Rulings' decision then becomes the Commissioner's view on that matter.

The Taxpayer Rulings Unit provides greater certainty about the application of tax law and fosters higher levels of compliance with tax legislation by:

- providing rulings on transactions, which allow taxpayers to enter into transactions with confidence as to the tax outcomes
- applying an impartial and rigorous analysis of how the tax laws apply to an arrangement.

Taxpayer Rulings issues private, product and status rulings, which are the Commissioner's interpretations of the tax laws, and taxpayer-specific statutory determinations (accrual determinations). These are formally binding on the Commissioner.

Appendix – Capability Profile
863A – Solicitor/Tax Advisor

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

	COMPLEX COMPLIANCE MANAGEMENT Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	LEVEL Applied
	CUSTOMER ADVISORY Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	LEVEL Fundamental
	DATA, ANALYTICS & INSIGHTS Effectively use data and information to develop insights that inform and drive high quality decision making.	LEVEL Fundamental
	DIGITAL LITERACY Operate comfortably in a digital environment and to support customers to be digitally self-managed.	LEVEL Fundamental
	INFORMATION AND KNOWLEDGE MANAGEMENT Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	LEVEL Fundamental
	POLICY QUALITY AND AGILITY Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	LEVEL Fundamental
	QUALITY DECISION MAKING Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	LEVEL Fundamental

Appendix – Capability Profile

863B – Senior Solicitor I/Senior Tax Advisor I

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

	COMPLEX COMPLIANCE MANAGEMENT	LEVEL
	Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	Applied
	CUSTOMER ADVISORY	LEVEL
	Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	Applied
	DATA, ANALYTICS & INSIGHTS	LEVEL
	Effectively use data and information to develop insights that inform and drive high quality decision making.	Fundamental
	DIGITAL LITERACY	LEVEL
	Operate comfortably in a digital environment and to support customers to be digitally self-managed.	Fundamental
	INFORMATION AND KNOWLEDGE MANAGEMENT	LEVEL
	Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	Fundamental
	POLICY QUALITY AND AGILITY	LEVEL
	Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	Fundamental
	QUALITY DECISION MAKING	LEVEL
	Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	Applied

Appendix – Capability Profile
863C – Senior Solicitor II/Senior Tax Advisor II

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

	COMPLEX COMPLIANCE MANAGEMENT Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	LEVEL Expert
	CUSTOMER ADVISORY Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	LEVEL Applied
	DATA, ANALYTICS & INSIGHTS Effectively use data and information to develop insights that inform and drive high quality decision making.	LEVEL Fundamental
	DIGITAL LITERACY Operate comfortably in a digital environment and to support customers to be digitally self-managed.	LEVEL Fundamental
	INFORMATION AND KNOWLEDGE MANAGEMENT Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	LEVEL Fundamental
	POLICY QUALITY AND AGILITY Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	LEVEL Fundamental
	QUALITY DECISION MAKING Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	LEVEL Applied

JOB EXPECTATION

Title: Senior Tax Counsel, Office of the Chief Tax Counsel
Principal Advisor, Office of the Chief Tax Counsel
(*this title to be used if appointee does not hold a practicing certificate)*

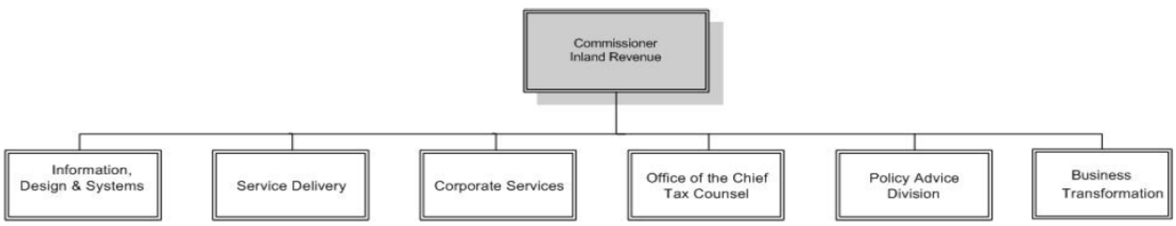
Reports to: Director [Public Rulings/Taxpayer Rulings/Adjudication/Escalations & Advising]

About Inland Revenue

Inland Revenue plays a critical role in improving the economic and social wellbeing of New Zealanders. Inland Revenue collects 85% of the crown's revenue as well as collecting and disbursing social support programme payments and providing the government with policy advice. We are working to achieve a desired future where:

- Inland Revenue is responsive in meeting the changing and increasing expectations of government and society.
- We make it easy for customers to get it right and hard to get it wrong.
- Society has confidence that appropriate action will be taken against customers who do not comply.
- Increasingly, paying tax is seen as contributing to society.
- We are professional, approachable, effective and efficient.

Inland Revenue is structured into five main areas of business:



To find out more about who we are, our structure and purpose, the services we provide and our commitment to the community visit www.ird.govt.nz . Our website will also tell you more about our commitment to our people and the range of benefits available to our staff.

Job Expectation

To achieve our desired future as set out in Inland Revenue's strategic plan, *Our Way Forward,* it is critical that Inland Revenue is an agile and responsive organisation. To support this, the Job Expectation for the *Senior Tax Counsel* role is made up of two documents:

1. This document which sets out the generic key skills, attributes, accountabilities, competencies, and behaviors expected of all job-holders in this role.

2. An appendix to this document, which sets out details of the business group in which the role will operate.

Best Suited Criteria

For recruitment purposes candidates may not be required to be fully competent in all areas of the job expectation. When recruiting for this position, the Recruitment Panel will develop the best-suited criteria required for that particular vacancy to be filled using the key generic skills and attributes, competencies, and behaviors set out in this Job Expectation.

Position Purpose

The *Senior Tax Counsel* role is a tax technical specialist and advisory position. The role reports to the Director of the relevant OCTC business unit and its purpose is to complete projects and research as directed by the Chief Tax Counsel and/or Director, provide advice to project teams on technical projects, provide general advice and assistance to IRD staff and managers within and outside of the Office of the Chief Tax Counsel, and to contribute significantly to the tax technical and professional development of staff within the Office of the Chief Tax Counsel. The role is the most senior tax technical specialist and advisory position in the Office of the Chief Tax Counsel.

The *Senior Tax Counsel* is responsible for:

- Initiating and undertaking in-depth research and analysis of complex technical issues.
- Undertaking reviews of the Department's or Office of the Chief Tax Counsel's existing interpretations, or the scope or operation of legislative provisions.
- Providing sound and practical advice and assistance on legal and interpretation issues arising from the work of the Office of the Chief Tax Counsel area and to IRD staff and managers within and outside of Office of the Chief Tax Counsel as necessary.
- Contribute significantly to the technical and professional development of staff in the Office of the Chief Tax Counsel business group, including specific directed staff development, participation in professional development sessions for staff, coordinating the development of internal tax technical courses, and active involvement in professional development forums.
- Acting as sign-off on particular technical projects if requested by the Chief Tax Counsel or Director.
- Acting as technical liaison for, and Chair of, the Office of the Chief Tax Counsel's Technical Meetings.
- Acting as technical library contact and liaison for the Information & Research Officer.
- Preparing materials that may be used for external purposes, public statements, speech notes, or communications required by the Technical Services group of the Office of the Chief Tax Counsel area.

Please refer to the attached appendix for details of the business group in which this role operates.

Accountabilities & Outcomes

The *Senior Tax Counsel* is responsible and accountable for:

1. Efficient delivery and technical correctness of individual assignments

Ensuring effective and efficient delivery of outputs of work for the following assignments:

- Legal and taxation opinions and advice
- Adjudication projects
- Private and product binding rulings
- Taxpayer-specific statutory accrual determinations
- Public binding rulings and statements giving the Commissioner's interpretation of the law
- Review expiring public binding rulings
- Items of technical correspondence
- Specific strategic projects that are assigned

2. Technical Leadership

- Provides technical leadership and guidance in interpreting taxation legislation and analysing relevant case law, both in individual projects and in liaisons/interactions with other Office of the Chief Tax Counsel personnel.
- Demonstrates effective project management through sound planning, appropriate monitoring and support of responsible staff (as required from time to time) and timely involvement of the sign-off.
- Contributes significantly to the technical and professional development of staff in the Office of the Chief Tax Counsel business group, including specific directed staff development, participation in professional development sessions for staff, coordinating the development of internal tax technical courses, and active involvement in professional development forums.
- Quality control and assurance in the course of completing issues reports and opinions, through constructive challenge, careful analysis of material and effective consultation with any sign off.
- Quality control by the Senior Tax Counsel can be demonstrated in relation to projects when they:
    1. Ensure that all opinions, advices, reports, papers, articles and technical correspondence, and, in relation to private and product binding rulings, adjudications, and other technical work, all reports, letters and opinions supporting the decision to issue or decline to issue a ruling, meet the following standards:
        - Purpose: The subject matter and conclusions are clearly stated and guidance is provided in a manner useful to those affected by them.
        - Logic: The assumptions used are explicit and the argument is logical and supported by appropriate legal authority.
        - Options: Alternative legal arguments and interpretations are adequately considered and their respective merits assessed.
        - Practicality: Compliance and administrative costs and problems for taxpayers and Inland Revenue arising from implementation (including feasibility, timing, and consistency with the general body of the Commissioner's interpretation and application of tax law) have been considered and incorporated in the analysis insofar as they are relevant to the interpretation and are possible under the legislation.
    2. Ensure that public rulings (including the commentary to those rulings), statements giving the Commissioner's view of the law, and all reports relating to these, in addition to meeting the above standards, meet the following standard:
        - Consultation: There is evidence of appropriate consultation with the public, and contrary legal arguments and practical difficulties have been identified and considered.
- Acts as technical liaison for, and chair of, Office of the Chief Tax Counsel Technical Meetings and provides input to other technical discussions, meetings and professional development sessions.
- Acts as Sign-off in relation to technical projects, as required.

3. Optimising Organisational Efficiency

- Maintaining effective work practices, systems and productivity to meet the needs of the changing environment by keeping abreast of best practice methodologies and technical competencies relevant to the Senior Tax Counsel role.

- Proactively identifying and addressing (or escalating) issues that may impact on the business and recommend appropriate solutions, which improve efficiency and effectiveness.

4. Health & Safety

This role is responsible for:

- Taking no action that harms themselves or others.
- Taking actions that maintain the health and safety of themselves and others.
- Accurately reporting all accidents, incidents, symptoms of discomfort and near misses.
- Identifying and reporting workplace hazards.
- Actively participating in Health and Safety training.
- Actively participating in their own rehabilitation, in the event of an injury or illness.
- Adhering to employee responsibilities as set out in IR's Health and Safety Policy and Manual.

Key Skills & Attributes

In addition to the core organisational competencies set out in this Job Expectation, it is essential that the *Senior Tax Counsel* possesses and demonstrates competence in:

1. Management & Working Collaboratively

- Ensures that allocated projects are effectively planned, with principal and subsidiary issues identified and realistic estimates made of delivery dates.
- Keeps Sign-off (and other relevant parties) appropriately informed of progress with projects and exercises good judgment in bringing issues to Sign-off for further direction on a timely basis.
- Be acknowledged as a “technical resource” within the business group. S/he will contribute to discussions at unit and business group level and will be involved in professional development forums.
- Effectively coach and develop skills, e.g. use questioning skills, reference to principles and frameworks and debriefings to assist staff to develop their skills.
- Assists the Chief Tax Counsel and Director/s with maintaining and enhancing the technical skills and resources of the business group as a whole.
- Create a motivated environment where goals can be achieved.
- Displays an understanding of, and a commitment to, equal employment opportunity, quality management and health and safety in the workplace; and proactively promotes an environment where these are simply part of the way things are done.

2. Self-Management

- Keeps up to date by maintaining an advanced knowledge of New Zealand tax law and the environment in which it is applied.
- Actively pursues learning and self-development.
- Actively seeks feedback on own performance accepting constructive criticism and endeavoring to learn from it.
- Acts with integrity at all times.
- Takes personal responsibility for their performance and career development plans and for identifying and adopting changes that could improve their productivity and effectiveness.
- Keep up to date with technology and business tools relevant to the role.
- Maintain an appropriate level of e-literacy, including the ability to use a PC and common applications.
- Maintain a current knowledge of practices, trends and important information relevant to own area of work, both from within Inland Revenue and wider a field.
- Follow and support work practices that promote personal wellness.

3. Specialist Knowledge

The *Senior Tax Counsel* will possess:

- An excellent track record of performance in the interpretation and application of tax laws at the highly complex level and is respected both internally and externally for technical leadership abilities.
- A highly developed ability to critically analyse complex information and make legally correct decisions.
- A well-developed ability to independently work on and complete high level technical projects and deliver on such commitments, and also to work in combination with other staff in the resolution of complex taxation issues.
- A good understanding of the functions of the Office of the Chief Tax Counsel group, and a high level of knowledge of relevant legislation and the legal and practical issues that arise in projects handled by the group’s technical units.
- Highly developed skills in communicating complex technical matters and persuading and influencing people both internal and external to Inland Revenue about these matters.
- A formal legal or accounting qualification as well as evidence of keeping tax technical skills current at a high level.
- A high standard of personal integrity in all decisions made.

Relationship Diagram

	Reports to: Director OCTC (one of various) • The job holder works with their manager/team leader on maintaining strong internal and external customer relationships. The job holder contributes by making suggestions regarding quality and service improvement. • The job holder supports their manager/team leader during change by implementing new work practices.	
Collaboration: • The job holder is accountable for building positive, effective and collaborative relationships with other people in Inland Revenue to share knowledge, ideas and efficient work practices and processes. • Collaboration will occur with Chief Tax Counsel, Group Manager, OCTC Directors, Other Senior Tax Counsel, OCTC Technical Managers, OCTC technical staff, Team Manager Technical Services Unit, Advisor Technical Services, Training & Development Coordinator, Team Leader Information Management, Information & Research Officer.	**This position: Senior Tax Counsel** • The job holder completes their tasks and delivers outcomes to organisational policies, practices and standards. Their interactions with customers have a very direct effect on Inland Revenue's public profile within our society. The outcomes the job holder is responsible for can be measured immediately and up to 3 months. • The job holder focuses on the quality of the immediate tasks in hand and uses practical judgment to ensure resources are utilised to optimum effect.	**Liaison:** • The job holder builds and maintains positive and effective working relationships with relevant internal customers to support and achieve organisational outcomes.

HR Delegations:	Nil	**Number of direct reports:**	Nil
Financial Delegations:	Nil	**Revenue Delegations:**	F
Coverage:	Standards Terms Agreement		

APPENDIX

Title: Senior Tax Counsel, Office of the Chief Tax Counsel
Principal Advisor, Office of the Chief Tax Counsel
(this title to be used if appointee does not hold a practicing certificate)

Business Units: Office of the Chief Tax Counsel

Reports to: Director [Public Rulings/Taxpayer Rulings/Adjudication/Escalations & Advising] To be

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read in conjunction with the Senior Tax Counsel Job Expectation

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This position is located within the Office of the Chief Tax Counsel (OCTC) in National Office, Wellington and will be based in one of the four business units.

The OCTC's function is to maintain taxpayer confidence in the tax administration by providing guidance on the correct interpretation of the Inland Revenue Acts and other relevant laws, and by considering case law.
The OCTC's specialised services include a range of assignments and making technical decisions identified by their technical difficulty, ambiguity or uncertainty, originality (new issues or issues on new legislation), sensitivity, or precedential significance.

The OCTC deals with unresolved views within Inland Revenue that require a national decision and contested views between the department and taxpayers who have been through the disputes process. The OCTC analyses and makes decisions on the matters referred to it by Inland Revenue, taxpayers and tax agents.

These include:
- binding rulings
- various statutory determinations
- tax disputes referred for adjudication
- suggestions for public rulings or statements
- technical issues formally escalated from Service Delivery through Technical Standards
- taxpayer ruling matters escalated from Large Enterprises
- other matters referred for internal opinion.

The group's role requires:
- an impartial and independent (not revenue-protective) approach
- high-level technical and legal expertise
- well-researched and analysed material supporting reasoned conclusions
- effective project management
- sound, transparent decision-making processes
- extensive and meaningful consultation with stakeholders.

The Escalations & Advising Unit has broad responsibility for determining the Commissioner's view of the law for the Department, having some oversight as to how the law is implemented by other areas of the Department, and for providing advice to the Commissioner, Deputy Commissioners and Chief Tax Counsel on tax technical matters. Issues may be escalated to the OCTC as part of Inland Revenue's Escalation Process. This will occur where there is doubt or different views about how the law should apply to particular arrangements or matters. Once a decision is made by the OCTC this will become the Commissioner's view on that matter or issue. From time to time, these decisions will be made by the Chief Tax Counsel.

The Adjudication Unit undertakes the Commissioner's final consideration of a tax dispute. It applies a high level of legal expertise and is the final step in Inland Revenue's formal disputes resolution process before possible litigation. This work is separate from Service Delivery, so Adjudication's reviews can be (and can be seen to be) independent and impartial.

The Public Rulings Unit has the primary responsibility for issuing public rulings, which are the Commissioner's formally binding interpretations of the tax laws. The unit also issues statutory determinations, and interpretation statements and guidelines. Issues may be brought to Public Rulings when there is doubt or different views about how the law should apply to particular arrangements or matters. Public Rulings' decision then becomes the Commissioner's view on that matter.

The Taxpayer Rulings Unit provides greater certainty about the application of tax law and fosters higher levels of compliance with tax legislation by:
- providing rulings on transactions, which allow taxpayers to enter into transactions with confidence as to the tax outcomes
- applying an impartial and rigorous analysis of how the tax laws apply to an arrangement.

Taxpayer Rulings issues private, product and status rulings, which are the Commissioner's interpretations of the tax laws, and taxpayer-specific statutory determinations (accrual determinations), which are formally binding on the Commissioner.

Appendix – Capability Profile
13 – Senior Tax Counsel/Principal Advisor

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

COMPLEX COMPLIANCE MANAGEMENT	LEVEL
Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	Expert

CUSTOMER ADVISORY	LEVEL
Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	Expert

DATA, ANALYTICS & INSIGHTS	LEVEL
Effectively use data and information to develop insights that inform and drive high quality decision making.	Fundamental

DIGITAL LITERACY	LEVEL
Operate comfortably in a digital environment and to support customers to be digitally self-managed.	Fundamental

INFORMATION AND KNOWLEDGE MANAGEMENT	LEVEL
Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	Fundamental

LEADERSHIP	LEVEL
Motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	Applied

POLICY QUALITY AND AGILITY	LEVEL
Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	Fundamental

QUALITY DECISION MAKING	LEVEL
Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	Expert

JOB EXPECTATION

Title:	**Senior Tax Counsel**
Segment/unit:	**Corporates**
Business Group:	**Service Delivery**
Location:	**Wellington, Auckland**
ID Number:	**OF099**

Environment

Inland Revenue aims to be one of the most effective, efficient and modern tax administrations in the world and continuously strives to provide improved customer service delivery. The Service Delivery Group of the department is responsible for the design and delivery of the majority of Inland Revenue's business outcomes. The design of Inland Revenue services and products is carried out within National Office, which also leads business planning and medium term strategy, and monitors all facets of delivery (including business and financial monitoring, and the department's Compliance Improvement Strategy). The Service Delivery Group is responsible for both business services delivery and enforcement activities that encompass tax collection and the social policy objectives of Inland Revenue. Business services include providing customers and/or their agent with assistance in educational and technical matters, and enforcement activities include the proactive management of investigations into the tax affairs of customers, and the collection of outstanding debt and returns.

Segmentation is a key to the design and delivery of Inland Revenue's outputs as contracted with the New Zealand Government. The Service Delivery Group provides service and enforcement activities designed and delivered in a way appropriate to the particular needs of groups of taxpayers.

Taxpayers linked to the Corporates Segment are identified as businesses or groups with an annual turnover exceeding $100 million plus special classes of customers. The special class customers include multinational companies, industries with special legislation, the public sector, high net worth individuals and other customers who require discreet attention.

These taxpayers have specific service requirements of Inland Revenue and depend upon Inland Revenue's ability to recruit and retain highly skilled staff to meet their needs. To be successful the Segment will have a mix of tertiary qualified and other technically competent people to undertake the quality driven delivery of contracted outputs.

Corporates consists of five industry-based Sectors, the Risk and Intelligence Unit, the Human Resources Unit, the Legal Unit, Specialist Sectors Units and the Business Manager and Corporates Development.

The Sectors have responsibility for all Inland Revenue services for taxpayers in this segment, including audit, investigation, and business services (compliance) activities. These functions are centrally managed from Wellington and Auckland making Corporates a "one stop shop" for all customer needs. The sectors are:

Resources	Services
Crown	Manufacturing
Financial	

The Risk and Intelligence Unit is responsible for ensuring Corporates appropriately targets risk by developing and managing effective tax risk identification and prioritisation processes**.**

The Human Resources Unit is responsible for the provision of strategic and operational Human resource advice and the development and management of training to Corporates staff.

The Legal Unit is managed by the Group Tax Counsel and consists of a small team of Senior Tax Counsels. This unit has a functional relationship with other Corporates legal resources.

The Business Manager is the professional business manager for the Corporates Segment. Duties include responsibility for the Corporates Development unit.

- Corporates Development has responsibility for all finance, reporting, business and technology analysis and other field support activities that support Corporates as a whole. In addition Corporates Development has responsibility for a range of Site Support functions.

The Specialist Sectors Unit includes Special Audit; International Audit, High Wealth Individuals and the activities of the Principal Advisors.

- **Special Audit** is responsible for tax collection from individuals and organisations where the source of the income is from illegal activities.
- **International Audit** is concerned with providing advice and assistance on international transactions and how this business activity impacts on the New Zealand tax jurisdiction. International Audit is a cross-segment work unit in terms of transfer pricing and tax avoidance issues. It is a cross-department unit in terms of exchange of information and double tax issues.

- **High Wealth Individuals** – this unit is responsible for ensuring tax compliance for a specific taxpayer group. It is a cross-department unit in terms of compliance activities**.**
- **Principal Advisors** provide technical leadership and expertise in their particular area of specialisation (e.g. complex financial arrangements, mergers and acquisitions, international tax), contributing to high standards in tax technical and commercial expertise.

The Corporates Segment Senior Tax Counsel is responsible for the provision of advice and opinions on selected major taxation matters for the Segment. The issues will usually arise from business services and enforcement activities that are carried out within the Segment. In addition the Senior Tax Counsel will undertake work associated with policy changes and implementation on a project basis from time to time. The incumbent will also be expected to coach and mentor people who occupy the Senior Solicitor and Solicitor roles within the Segment.

Position Purpose

The Senior Tax Counsel, Corporates Segment reports to the Group Tax Counsel, Corporates. The role is responsible for the provision of high quality research and advice on a wide range of taxation issues, from a legal perspective. Of the legal work undertaken by the Corporates Segment the Senior Tax Counsel will be assigned work that is very complex in nature. To assist her/him in the role the Senior Tax Counsel will have an excellent understanding of local and global issues which may be significant for tax collection purposes.

The purpose of the Corporates Segment (Corporates) is to give assurance to the Government and the community that its customers are complying with their tax and social policy obligations.

The position will therefore focus on the detection of non-compliance with the intention of encouraging voluntary compliance with tax legislation. This will involve identifying legislative, tax policy and administrative improvements. A significant understanding of industry dynamics and commercial practice is also needed.

Key Skills

In undertaking the work load of Senior Tax Counsel for the Corporates Segment, the incumbent will be expected to complete work on a project basis that will require accounting and investigative skills in addition to legal expertise. The complexity of project work will require the attributes of a disciplined approach, attention to detail and stamina to complete the job.

The Senior Tax Counsel is also required to have good mentoring and coaching skills so that they can assist other legal personnel who work in a highly complex environment. Furthermore, they will display good relationship management skills in order to build and maintain effective relationships with internal and external customers.

The delivery of operational outputs requires the Senior Tax Counsel to have personal attributes that enable her/him to establish and maintain ethical relationships with individuals and groups that represent large national and international business entities.

The Corporates Segment Senior Tax Counsel will be expected to contribute to the overall success of the Segment. They will:

- be an enrolled Barrister and Solicitor in NZ who holds or is eligible to hold a current practicing certificate
- be a team player
- be computer literate
- have the ability to provide exemplary customer service
- be a very effective communicator
- have proven ability to coach and mentor others

Job Expectation

Attached is a 'Job Expectation' that details the Outputs, Deliverables and Competencies required for this position. These will be negotiated with the position holder each year.

Delegations:	Revenue:	Group F
	Financial:	Level F
	Human Resource:	Level 5

Reporting Line: Group Tax Counsel, Corporates Staff

reporting: Nil, but will undertake coaching and mentoring roles

Relationships:
Group Manager, Corporates
All Corporates Managers/Senior Investigators
Chief Advisor International Audit Corporates
Solicitors/Senior Solicitors Policy Advice
Division

Adjudication and Rulings Litigation
Management Crown Law
office/Crown Solicitors
Taxpayers and their professional advisors

Best-suited Criteria

The best-suited criteria for the Senior Tax Counsel will be consistent with the generic position Competencies and Performance Indicators. The essential best-suited criteria shown below is a minimum of the skills and knowledge that is required when recruiting to this position. Corporates management may develop further criteria expectations for this position to ensure that the management team has the right mix of complimentary skills and knowledge among Corporates personnel.

Degree Reqd*	***Essential best-suited criteria***
3	Enrolled as a Barrister and Solicitor in NZ and holds or is eligible to hold a current practicing certificate.
3	Superior ability to interpret legislation and common law as it applies to large and complex corporate taxpayers.
3	Excellent knowledge and understanding of the principles and legislation underlying the New Zealand tax administration and social policy systems.
3	Very highly developed ability to analyse complex information and make effective decisions.
3	Very good management of internal and external relationships, using effective influencing and persuading techniques.
3	Demonstrates excellent listening skills together with superior written and oral communication skills.
3	Very effective workload organisation and delivery on commitments.
3	Demonstrates the highest standards of integrity.
3	Very good knowledge of accounting practices and tax investigation techniques. An accounting qualification is desirable
2	Highly committed to and capable of identifying and addressing customers' needs.
2	Displays leadership and coaching skills and demonstrates the ability to work in a team environment.
1	Focuses on the strategic direction of IRD in general and the Corporates Segment in particular in all aspects of work, with the ability to contribute to the development of that direction.

* ***Degree Required:***
The minimum level of competence sought at recruitment

1. ***Potential – shows competence in some aspects***
2. ***Competent in some important aspects***
3. ***Fully competent.***

JOB EXPECTATION
SENIOR TAX COUNSEL, CORPORATES

Outputs and Deliverables

Deliverables

1. Provide high quality written legal opinions and oral advice to internal customers on matters arising from or relating to the statutory activities of Corporates segment. Quality in this case means:

- Correct (i.e. consistent with legislation and case law)
- Complete
- Clear
- Timely
- Appropriately referenced
- Tested by peer review

2. Provide quality oral and written representation of the department's views in communication with external segment customers and their advisors. Demonstrated by documentation and feedback received.

3. From time to time contribute to the units performance in the completion of private and product binding rulings.

4. Provide technical support and advocacy to the segment in the way of correspondence, interviews and disputes resolution conferences with taxpayers and their agents. Demonstrated by provision of quality advice and positive feedback on input.

5. Advise on matters affecting the day to day operations of the Department such as, judicial review, declaratory judgments, and the application of the Tax Administration Act 1994. Demonstrated by provision of quality advice and positive feedback on input.

6. Assist with the resolution of contentious issues including negotiating settlements and drafting Statement of Position for disputes submitted to the Adjudication and Rulings section of the department. Demonstrated by positive feedback regarding contribution, and efficient and timely resolution of matters where input is required.

7. Assist the Chief Advisor (International Audit), the Manager Risk and Intelligence and the Manager, Special Audit as required. Demonstrated by the provision of good advice and assistance in relation to unique issues.

8. Establish and maintain good working relationships with Corporates Segment managers and staff. Demonstrated by continuing co-operative relationships, regular feedback and timely resolution of any issues arising.

9. Build and maintain positive working relationships with other customers, particularly but not exclusively, Policy Advice Division, Litigation Management, Adjudication and Rulings, and external customers. Demonstrated by co-operative relationships, co-ordination of activities, and efficient and timely resolution of conflict / issues.

10. Contribute to an information database containing legal reference material and case studies in order to facilitate a consistent advisory service. Demonstrated by an effective database.

11. Participate in Quality Review Teams for the Corporates Segment. Demonstrated by the improvement in the Segment's audit decisions over time.

12. Make recommendations on developments in policy and the implementation of them.

13. Liaise with Policy Advice, Litigation Management, Adjudication and Rulings and other segments to ensure the efficient and timely resolution of issues especially with regard to disputes, rulings and remedial legislation. Demonstrated by documentation and positive feedback.

14. Contribute to the technical development of staff by conducting training and seminars for other Corporates segment personnel on legal issues which arise including new or amended legislation, judicial precedent and matters of interpretation in common law. Demonstrated by improvements in staff knowledge.

15. Contribute to the development of other legal staff by providing mentoring and coaching as required. Demonstrated by improvements in staff performance over time.

16. Scan the local and global environment for issues that may impact in the New Zealand tax system. This includes identifying issues from tax audit perspective and marketplace trends (including potential tax avoidance/evasion issue, loopholes, policy deficiencies, e commerce and cross-border transactions). Demonstrated by issues being reported and discussed with the Manager.

17. Undertake case studies or projects as requested by the reporting officer or the Group Manager, Corporates. Demonstrated by a quality product delivered on time.

18. Assist with legal matters outside the substantive Corporate Segment sector from time to time and as required. Demonstrated by positive feedback regarding contribution.

19. Assist others who appear for the Commissioner in the Taxation Review Authority, District Court and in High Court matters as required. Demonstrated by credible, complete, well reasoned presentation of the Commissioner's interpretation of technical and or legal issues.

20. Responsible for ensuring that all evidential requirements are met in relation to dispute and/or court proceedings. Demonstrated by comprehensive supporting evidence.

21. Undertake Business Management Control checks as requested. Demonstrated by timely and thorough examination of procedures and processes.

22. Observe requirements and obligations under the Health and Safety in Employment Act 1992, the Accident Insurance Act 1998, the Human Rights Act 1993, the Privacy Act 1993, Official Information Act 1982, and any other legislative requirements.

Display attitudes and behaviours that promote an environment that support EEO.

Appendix – Capability Profile
571 - Senior Tax Counsel

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

Complex Compliance Management	COMPLEX COMPLIANCE MANAGEMENT	Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	LEVEL: Expert
Customer Advisory	CUSTOMER ADVISORY	Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	LEVEL: Expert
Data, Analytics and Insights	DATA, ANALYTICS & INSIGHTS	Effectively use data and information to develop insights that inform and drive high quality decision making.	LEVEL: Fundamental
Digital Literacy	DIGITAL LITERACY	Operate comfortably in a digital environment and to support customers to be digitally self-managed.	LEVEL: Fundamental
Information and Knowledge Management	INFORMATION AND KNOWLEDGE MANAGEMENT	Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	LEVEL: Fundamental
Leadership	LEADERSHIP	Motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	LEVEL: Applied
Policy Quality and Agility	POLICY QUALITY AND AGILITY	Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	LEVEL: Fundamental
Quality Decision Making	QUALITY DECISION MAKING	Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	LEVEL: Expert

Inland Revenue
Te Tari Taake

JOB EXPECTATION

Title:	**National Advisor, Technical Standards**
Business group:	**Service Delivery**
Location:	**National Office**

Inland Revenue

Inland Revenue collects about 80 percent of government's revenue ($27.7 billion in tax revenue in the year ended 30 June 2000) and administers 22 tax types in addition to collecting and disbursing child support, paying Working For Families Tax Credits and administering the collection of the student loan scheme. Inland Revenue deals with over 5.1 million taxpaying entities and works with over 4000 tax agents who represent 1.5 million taxpayers. There are approximately 4500 staff who work for Inland Revenue and they are located in 22 sites nation-wide.

Environment

Inland Revenue aims to be one of the most effective, efficient and modern tax administrations in the world and continuously strives to provide improved customer services. Inland Revenue will look to develop our understanding of the needs of the community to make it easier for all New Zealanders to comply with the tax laws. Inland Revenue has an important role in the community and therefore we want to develop ongoing relationships with taxpayer groups and agents rather than one-off interventions and strategic alliances. Improving community support and respect of Inland Revenue are important factors in achieving higher levels of long term voluntary compliance.

The strategic intent of our long term business plan is for Inland Revenue to:

- streamline and simplify our business processes, to make it easier for taxpayers to meet their tax and social policy obligations
- tailor our assistance and enforcement interactions to the varying needs of taxpayers to assist them to comply
- positively deliver on the requirements of the Taxpayer Charter
- enhance the administration of our non-tax business, ensuring a focus on Working For Families Tax Credits, Child Support and Student Loans
- develop and enhance the capability of the people who work in Inland Revenue.

The strategic intent from the business plan as described above together with the departmental forecast report will be the basis from which specific deliverables and expectations of this position are derived. These will be updated annually.

Tailoring Customer Services

Field service delivery will be targeted toward taxpayers' particular service requirements through three major segments. Business segment, Child Support and Corporates will proactively deliver targeted enforcement activities such as investigations, the collection of outstanding debt and returns, along with education and assistance to key micro-segments.

Business segment is responsible for the delivery of tailored services to its base of large, mature businesses (over 10 employees and a turnover exceeding $1.5 million, in operation for at least five years) and through to small business (less than 10 employees and a turnover less than $1.5 million). Business segment also includes new business entrants to the tax system, and individuals (including self-employed, Working For Families Tax Credits and student loan customers), some of which may have agent representation.

The Corporates segment deals with businesses or groups with a turnover exceeding $100 million. It also includes other specified industries and organisations such as Government Departments, SOEs and local authorities. These taxpayers are often characterised by complex tax affairs, international transactions and professional in-house representation.

Child Support segment is responsible for administering three direct customer groups: non-custodial parents, custodians and employers.

Structure

Inland Revenue’s current structure consists of five lines of business:

- Service Delivery
- Business Development and Systems
- Strategic Design
- Adjudication and Rulings
- Policy Advice.

For Inland Revenue to deliver our business plan, government and community expectations will require all five areas to interact and work collaboratively to achieve all of the department’s organisational outcomes.

Technical Standards

The role of Technical Standards and the TLSG groups within Service Delivery is “to lead technical issues within Service Delivery and ensure that they are progressed across business groups”. The role of Technical Standards is concentrated on the following three functions:

- Technical Advice
  - Identifying, researching and representing Service Delivery including the General Manager on resolution of, the most significant technical issues;
  - Intelligence gathering and referral
  - Identifying the most appropriate ways to resolve the most significant technical issues;
  - providing legal opinions on the most significant technical issues;
  - providing technical advice and assurance for National Office operations design products;
  - where conflict on the most significant technical issues arises, taking responsibility for the final decision making on those issues, including responsibility for maintenance of Inland Revenue’s Tax Intelligence Group and Issues Escalation processes;
  - developing, promulgating and maintaining Standard Practice Statements and other public expressions of Inland Revenue practice (other than those matters dealt with by Adjudication and Rulings); and
  - managing the Commissioner’s revenue delegations.
- Technical Standards Technical and Legal Support Group design

- providing design advice and technical leadership for the Technical StandardsTLSG Group;
- monitoring Technical StandardsTLSG delivery of design.

v Review and Evaluation

- monitoring the application and appropriateness of Standard Practice Statements and similar policy statements;
- providing assurance to senior managers that the most significant technical issues allocated for resolution have been finalised and the issues addressed.

Position Purpose

The National Advisor is responsible to the National Manager Technical Standards for the delivery and resolution of the most significant technical issues across Service Delivery and other Business Groups. This will include the development and fostering of a one firm partnership between Technical Standards and TLSG as well as other business groups e.g. Policy Advice Division, Adjudication and Rulings, Litigation Management etc.

The National Advisor position combines the management of a team of legal and accounting and tax technical advisors, and the efficient delivery of their assignments, with the provision of high-level technical guidance and leadership to the team members and other personnel in Technical Standards. This position will also have the responsibility for the leadership and management of a team of legal and tax technical experts and specialists, which require superior people management skills and includes the ability to:

- manage and develop staff, appropriate to a highly complex organisation;
- prepare work plans ensuring implementation and completion;
- allocate the most significant technical issues ensuring resolution;
- provide assurance to the National Manager Technical Standards about the team's performance.

The National Advisor is also a member of the management group in Technical Standards.

An important part of a management role within Inland Revenue is active leadership of the organisation's values (the charter) and vision (as described in The Way Forward and the Statement of Intent). Managers are encouraged to lead a culture of continuous, swift improvement where individual learning and development is valued. The competencies and performance indicators contained in this Job Expectation describe leadership expectations (as set out in the leadership framework), support performance and provide a means of professional development feedback.

The National Advisor will be responsible for allocating Technical Standards assignments and projects to advisors in the team, managing and providing guidance in respect of their research and analysis, managing customer relationships with internal and external customers, achieving the timely completion and delivery of the project outputs, and ensuring the associated administrative and process requirements are complied with.

Additionally, the advisors assignments and projects will require effective liaison with other areas of Inland Revenue (particularly the Policy Advice Division, the Adjudication & Rulings business group and Operations Strategy and Business Design group). In relation to public statements, liaison is also necessary with professional and industry bodies (including ICANZ and the NZLS) and other parties as part of the consultation process. The National Advisor may also be involved in liaison with other personnel and management in Inland Revenue as part of contributing to the overall functions, initiatives and directions of the Department.

The National Advisor may from time to time (as agreed with the business group's senior management) personally undertake advanced technical projects and legal opinions on his/her own account, and has technical delegations at a high level.

As a member of the management group in Technical Standards, the National Advisor is actively involved in contributing to the strategic and management directions of the group, and important precedential technical decision-making. He or she may undertake specific strategic projects for the business group as agreed from time to time. It is essential that the National Advisor has the respect of the business group's staff, other IRD personnel and external parties, and can reflect and enhance the group's professional service culture and standards of technical excellence. It is also necessary to be able to exercise sound judgement in situations of technical difficulty and in staff management contexts.

Key Skills

Technical

The position of National Advisor will deal with extremely complex tax issues and requires a suitably qualified person with superior knowledge of taxation revenues, major tax regimes and tax policy matters. This position will also require a person with exceptional capabilities to be able to interpret and apply legislation, policy and accounting principles.

Superior leadership, planning and organising skills and an experienced communicator in a team environment are essential. Relationship management that includes a strong business insight and attention to identifying and addressing customer needs are also key skills to effectively manage the relationships between both internal and external customers.

Analysis and Decision-Making

As National Advisors will make a significant contribution for the final decision making on the most significant technical issues including Standard Practice Statements and the Commissioner's revenue delegations, the position requires superior analytical and decision making skills to make this position successful.

Identifies analytical issues, relevant principles and alternative solutions and ensures that staff have appropriate support to effectively progress their project e.g. provides guidance on sequencing, sources and input into technical issues.

Challenges work in progress identifying problems, flaws in reasoning and other issues requiring further consideration.

Management

In consultation with the project team, ensures that projects are effectively planned, with principal issues identified and realistic estimates made of time and cost.

Customer Focus

Ensures that they and their team base their assumptions and actions on a sound understanding of customer needs.

Maintains an appropriate balance between meeting the legitimate expectations and needs of staff, sign off and external customers.

Achievement Focus

Delivers outputs, as agreed.

Facilitates the timely completion of projects by his or her staff but resists the temptation to unnecessarily take over and direct as to the conclusions to be reached.

Takes personal responsibility for his or her recommendations.

Able to perform consistently under pressure but recognises stress and takes appropriate steps to manage it.

Coaching and Development

Monitors staff performance and provides honest, regular and constructive feedback to staff.

Personal Development

Keeps up-to-date by maintaining an advanced knowledge of New Zealand tax law and the environment in which it is applied.

Actively seeks feedback on own performance accepting constructive criticism and endeavouring to learn from it.

Demonstrates the highest standards of integrity in what is said and done.

Strategic Leadership

Has a sound understanding of the strategic direction of Technical StandardsTLSG and of the role and direction of Inland Revenue. Brings these perspectives to bear in contributing to the development of Technical StandardsTLSG plans and strategies.

Communicates a sense of strategic direction and priorities to staff.

Job Expectations

Attached is a 'Job Expectation' that details the Outputs, Deliverables and Core Competencies required for this position. These will be negotiated with the position holder each year.

Grade	IEC
Delegations	Personnel and Financial
Reporting Lines:	Reports to the National Manager Technical Standards.
Staff reporting:	Senior Solicitors, Solicitors, Legal Advisors Senior Technical Advisors, Technical Advisors and Advisors

Relationships: Group Tax Counsel, National Advisors, Service Delivery management and business segments including Corporates, TLSGs, Adjudication & Rulings, Litigation Management, Policy Advice Division, Technical Development Unit, Business Development & Systems, Operational Strategy and Business Design, ICANZ, NZLS.

Best-suited Criteria

The best-suited criteria for the National Advisor position will be consistent with the generic position Competencies and Performance Indicators. The essential best suited criteria shown below is a minimum of the skills and knowledge that is required in the recruitment to this position.

Essential Best Suited Criteria

3 Considerable experience, and a high level of knowledge, in the interpretation of taxation laws gained at a senior level in a professional firm, company, government or academic environment.

3 Well-developed ability to critically analyse complex information and make effective decisions.

3 Skilled in the planning and organising necessary to effectively manage a team in a complex work environment.

3 Ability to appreciate and respond to the implications and practical impacts of decisions involving the application of taxation laws in the commercial environment.

3 Thorough understanding of the role and outputs of the Rulings Unit, and the general functions and business of the Inland Revenue Department.

3 Commands professional respect of peers in the tax profession.

3 Ability to assist in the professional development of other members of the unit.

3 A formal legal or accountancy qualification or equivalent technical experience.

3 Demonstrates the highest standard of integrity in what they say and do

3 Highly developed written skills.

3 Ability to communicate effectively with those with whom the unit deals.

Highly Desirable

2 Highly committed to, experienced in, and capable of identifying and addressing customers' needs.

2 Superior ability in managing and developing staff, appropriate to a highly complex organisation.

2 Effective workload management and delivery on commitments.

2 Highly developed motivational and leadership skills.

2 Proactive and effective management of internal and external relationships.

Degree Required: *The minimum level of competence sought at recruitment.*
1: Potential **-** *shows competence in some aspects 2: Competent in some important aspects*
3: Fully competent

Inland Revenue
Te Tari Taake

SELF-ASSESSMENT SHEET

Name:	Position applied for:	Vacancy number:
	National Advisor, Technical Standards	

- List of factual and verifiable achievements to support the best-suited criteria listed. Information on other best-suited criteria is not required at this time.
- All relevant information for the best-suited criteria should be limited to the boxes provided, and may be in bullet-form.
- Information from reports or assessments of your work may be included.

Criteria	Your comments
Technical – Superior knowledge of taxation revenues and a high level of understanding of major tax regimes and tax policy matters. Exceptional capabilities in the interpretation and application of legislation, particularly tax law.	
Communication – Superior leadership, planning and organising skills and practical use of a range of communication techniques including written and verbal communications to best meet the needs of internal and external customers.	
Management – Highly developed motivational and leadership skills to effectively manage a team of resources within specific area of responsibility.	

Inland Revenue
Te Tari Taake

Position applied for:

National Legal Advisor, Technical Standards

Criteria	Your comments

Applicant's signature:

Date:

Inland Revenue Values

In the day to day fulfilment of your job at Inland Revenue, we expect you to work to our organisational values. These values are reflected in our expectations of all people leaders at Inland Revenue.

Our organisational values:			
Trust and integrity We act with integrity, honesty and professionalism. This ensures that we continue to be one of New Zealand's most trusted organisations.	**Valuing people** We treat each other and our customers with respect.	**Innovating to make a difference** We keep finding new ways to lift our performance and make compliance easier.	**Working together** We work together and with other organisations to deliver better services and value.

Appendix – Capability Profile
273 - National Advisor Technical Standards

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

BUSINESS ACUMEN & PARTNERING	LEVEL
Effectively understand and manage interactions with external third parties, partner agencies and service providers; optimising performance, ensuring effective service integration and achieving innovation through collaboration.	Fundamental
CHANGE MANAGEMENT	LEVEL
Effectively design, plan, manage and integrate change across any organisational dimension (people, platform, policy, process and customer).	Applied
COMPLEX COMPLIANCE MANAGEMENT	LEVEL
Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	Expert
CUSTOMER ADVISORY	LEVEL
Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	Applied
DATA, ANALYTICS & INSIGHTS	LEVEL
Effectively use data and information to develop insights that inform and drive high quality decision making.	Applied
DIGITAL LITERACY	LEVEL
Operate comfortably in a digital environment and to support customers to be digitally self-managed.	Fundamental
DESIGN AND INTEGRATION	LEVEL
Work with internal and external customers and external partners to design, deliver and integrate solutions.	Fundamental
INFORMATION AND KNOWLEDGE MANAGEMENT	LEVEL
Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	Fundamental

	LEADERSHIP	LEVEL
	Motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	Applied
	POLICY QUALITY AND AGILITY	LEVEL
	Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	Applied
	QUALITY DECISION MAKING	LEVEL
	Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	Expert
	WORKFORCE MANAGEMENT	LEVEL
	Determine the most appropriate source and timing of workforce capability, matching skills to opportunities across multiple deployments, and managing performance and improvement of internal capability.	Fundamental

Inland Revenue
Te Tari Taake

JOB EXPECTATION

Title: Technical Advisor

Reports to: Team Leader or
National Advisor Technical Standards

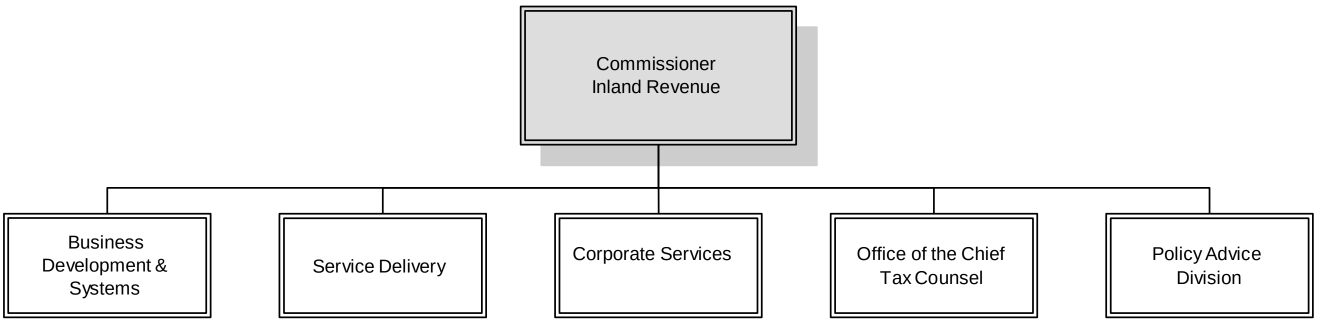
Business Group: Legal and Technical Services, Investigations and Advice

About Inland Revenue

Inland Revenue plays a critical role in improving the economic and social wellbeing of New Zealanders. Inland Revenue collects 85% of the government's tax revenue as well as collecting and disbursing social support programme payments and providing the government with policy advice. We are working to achieve a desired future where:

- Inland Revenue is responsive in meeting the changing and increasing expectations of government and society.
- We make it easy for customers to get it right and hard to get it wrong.
- Society has confidence that appropriate action will be taken against customers who do not comply.
- Increasingly, paying tax is seen as contributing to society.
- We are professional, approachable, effective and efficient.

Inland Revenue is structured into five main areas of business:



To find out more about who we are, our structure and purpose, the services we provide and our commitment to the community visit www.ird.govt.nz . Our website will also tell you more about our commitment to our people and the range of benefits available to our staff.

Job Expectation

To achieve our desired future as set out in Inland Revenue's strategic plan, *Our Way Forward,* it is critical that Inland Revenue is an agile and responsive organisation. To support this, the Job Expectation for the Technical Advisor role is made up of two documents:

1. This document which sets out the generic key skills, attributes, accountabilities, competencies, and behaviours expected of all job-holders in this role.

2. An appendix to this document, which sets out details of the business group in which the role will operate.

Best Suited Criteria

For recruitment and rotation purposes candidates may not be required to be fully competent in all areas of the job expectation. When recruiting for this position, the Recruitment Panel will develop the best-suited criteria required for that particular vacancy to be filled using the key generic skills and attributes, competencies, and behaviours set out in this Job Expectation.

Position Purpose

The Technical Advisor is responsible for providing timely, high quality technical expertise and general tactical advice to business partners across a broad range of tax issues to assist in creating an environment which promotes compliance with tax legislation.

Key aspects of the role are:

- Providing timely, high quality, technical advice and support to business partners in a tax administration context, including timely advice on the best course of action and risk management and mitigation.
- Developing and maintaining effective relationships with business partners and stakeholders.
- Providing assurance of the quality and consistency of technical decisions within the Technical Advisor's sphere of influence.
- Working collaboratively to provide technical leadership within Legal and Technical Services (LTS) in the areas of case law and policy, and guidance on case management strategies.
- Advising on use of, and exercising Inland Revenue's delegated powers as appropriate.

Role Parameters

This job expectation covers Technical Advisor positions at two levels. Appointment can be made at one of two levels. While the main purpose of the position remains consistent across both levels, the degree of complexity of work, level of knowledge required and expectations of efficiency, accountability, relationship management skills, and independence in completing work will increase through each level.

You can progress through these levels by acquiring and demonstrating the skills and knowledge necessary to effectively undertake technical advisory work at these progressive levels of complexity and across a range of customer groups. In line with progression, you are also expected to increasingly contribute to the development of others through peer review, training and informal or formal mentoring relationships as you move to Level 2.

Technical Advisor – Level 1

Will be a technical advisor who has developed sound competence across a range of tax technical matters and revenue administration issues or commerce.

You will provide assistance to business partners on issues of moderate complexity, consistent with established checks and processes. Many matters will be well defined within legislation, case law, LTS precedents or Inland Revenue policy. However, you will also work on some issues where there are no identified policies or case law. The more complex issues will require greater technical research and problem solving skills. The Technical Advisor Level 1 will report to the Team Leader or National Advisor Technical Standards, and will receive support and guidance from more experienced Technical Advisors. You may participate in project work at the local site or national level.

Technical Advisor – Level 2

Will be a highly experienced tax technical advisor, demonstrating a high level of expertise across a broad area of taxation compliance and related issues, is aware of and understands the wider commercial environment affecting taxpayers, and have developed an in-depth knowledge in a specialty area. You will have a high level of knowledge and understanding of Inland Revenue processes and systems.

You will provide assistance to the business partners on a wide range of complex compliance issues across a range of customer groups. Issues will generally be less well defined within legislation, case law, LTS precedents, or Inland Revenue policy. These issues will include more complex issues requiring greater technical research and problem-solving skills. You will work autonomously on matters of greater complexity and make recommendations to business partners, and where appropriate make decisions and exercise statutory delegations. You will use your knowledge and judgement to determine how best to approach an issue, and recommend or act accordingly. You will also contribute to national risk analysis and identification and reporting on emerging trends/revenue risks, policy and legislative loopholes. You may participate in or lead project work at the local site, or national level. The Level 2 Technical Advisor will work in a team reporting to a Team Leader or National Advisor Technical Standards, and will provide support and guidance to less experienced Technical Advisors.

Please refer to the attached appendix for details of the business group in which this role operates.

Accountabilities & Outcomes

The Technical Advisor is responsible and accountable for:

1. Providing high quality technical assistance and advice

The Technical Advisor will deliver effective service by:

- Providing sound, properly researched, well articulated, timely and defensible advice and support to business partners, and external stakeholders as required.
- Preparing, and providing advice on, technical documents in a timely manner.
- Providing advice and recommendations that are consistent with Inland Revenue policy and procedures.
- Providing advice and assurance that proposed exercise of the Commissioner’s powers or other action is appropriate.

In addition, the Level 2 Technical Advisor will:

- Focus on the more complex, or contentious technical matters.
- Be required to assume a leadership role in progressing and resolving difficult issues or disputes.
- Contribute to the unit’s performance in the completion of private and product binding rulings as required.
- Provide leadership and coaching, sharing expertise with less experienced Technical Advisors.
- Contribute to or lead projects as required.

2. Contributing to team performance

The Technical Advisor will contribute to the overall performance of the Legal Technical Services team by:

- Effectively managing a challenging workload.
- Managing time and resources effectively
- Accept responsibility for their work and development.
- Working collaboratively and sharing information.

In addition, the Level 2 Technical Advisor will:

- Deliver technical leadership by providing guidance and training, including providing peer review and coaching and mentoring less experienced advisors to achieve their optimum capability.

3. Managing effective stakeholder relationships

The Technical Advisor will manage effective relationships with business partners and external stakeholders by:

- Establishing and maintaining positive relationships and a credible reputation.
- Determine and consult with interested stakeholders, internal and external to Inland Revenue as required, before recommending the appropriate and workable outcome for complex tax technical issues.
- Communicating, influencing, persuading and negotiating with business partners and stakeholders to achieve desired outcomes.
- Upholding the Inland Revenue Charter and presenting a professional image in all interactions.
- Effectively participating in taxpayer interviews as required.

In addition, the Level 2 Technical Advisor will:

- Adopt a more senior role in discussions, conferences, negotiations and taxpayer interviews.
- Proactively and regularly share information with colleagues and other business groups.

4. Contributing to knowledge and systems management

The Technical Advisor will contribute to operational policy and practice by:

- Maintaining systems and procedural knowledge and adopting new processes and procedures quickly.
- Contributing to the development of new policies and procedures.
- Providing advice and recommendations that are consistent with Inland Revenue policy and procedures and are actioned within relevant delegations.
- Participate in technical forums across wider IR as required (e.g. Tax Intelligence Group and Special Interest Groups) and effectively manage the work that comes from these meetings.

In addition, the Level 2 Technical Advisor will:

- Participate in, and contribute to procedural consistency and quality reviews and forums as required.

5. Contributing to wider Inland Revenue

The Technical Advisor will support *Our Way Forward* and other Inland Revenue strategies by:

- Collaborating with colleagues (LTS and others) and contributing to and participating in cross-functional teamwork as appropriate.
- Participating in risk identification and analysis within own work area and other business areas.
- Embracing change and seeking ongoing improvement.
- Up-skilling others in technical matters via seminars and other forums.

6. **Health & Safety**

   The Technical Advisor will support and uphold Inland Revenue's Health & Safety policies and practices, legislative and ACC workplace safety management practices by:

   - Ensuring that no action or inaction by them causes harm to themselves or others
   - Taking actions that maintain the health and safety of themselves and others
   - Accurately reporting all accidents, incidents, symptoms of discomfort and near misses
   - Identifying and reporting workplace hazards
   - Actively participating in health and safety training
   - Actively participating in their own rehabilitation, in the event of an injury or illness
   - Ensuring they adhere to their responsibilities set out in the Health and Safety Manual.

Key Skills & Attributes

In addition to the core organisational competencies set out in this Job Expectation, it is essential that the Technical Advisor possesses and demonstrates competence in:

1. **Working collaboratively**

   Contributing to Inland Revenue's desired future as outlined in our strategic plan, *Our Way Forward*, requires the Technical Advisor to work collaboratively by:

   - Having a clear understanding of the organisation's desired future and how they contribute to it.
   - Developing and sustaining effective internal and external relationships.
   - Sharing knowledge and information with colleagues and customers.
   - Working co-operatively with others.
   - Proactively seeking out and learning from collective experiences.

2. **Relationship management and communication**

   Using effective communication skills to meet the business information needs of customers and colleagues, demonstrated by:

   - Structuring and organising information so that essential points are identified and conveyed effectively.
   - Well developed verbal and written communications skills.
   - Listening actively, and gaining the cooperation of others in a range of situations.
   - Conveying information in a way that is co-ordinated, accurate, and containing all the information to meet the internal or external customers' needs, at the appropriate level.
   - A customer service ethic that takes responsibility for understanding and meeting customers' requirements, and contributing to improving customer service standards.
   - Responding to questions and opposing views, in a way that demonstrates understanding of the other person's point of view.
   - Developing the ability to handle potentially difficult and sensitive situations.
   - Developing effective persuasion, influencing, and negotiating skills.

   In addition, the Level 2 Technical Advisor will demonstrate:

   - Highly developed communications skills.
   - The ability to handle potentially difficult and sensitive situations.

- Superior persuasion, influencing, and negotiating skills.

3. Technical/specialist knowledge

The key skills and knowledge that a job holder will require to be competent in this role are:

- An awareness of the commercial/business environment in which Inland Revenue operates.
- An ability to interpret and apply relevant legislation and case law.
- The development and maintenance of own technical knowledge (e.g. commercial, legislative, tax technical, social policy, audit and ministerials) and keeping up to date with technology and business tools.
- Developed research skills, using systems and databases as required.
- A commercial awareness in order to fully consider correct tax consequences and wider business implications.
- Developing an ability to recognise emerging trends and risks, and effectively communicate these to relevant stakeholders.

In addition, the Level 2 Technical Advisor will demonstrate:

- Highly developed research skills using systems and databases as required and may have developed some specialist knowledge and expertise in an area.
- An ability to advise on or resolve issues where the law is unclear or there are no clear precedents or policies, or where the facts are in dispute.
- Comprehensive commercial awareness in order to fully consider correct tax consequences and wider business implications.
- An ability to recognise emerging trends and risks, and effectively communicate these to others
- An ability to respond to and adapt faster than most to legislative and tax policy changes and refresh their understanding and knowledge.
- An ability to develop, or may have developed, specialist knowledge and expertise in a particular area of tax or social policy.

4. Self management

- Actively managing their own area of work and/or allocated project-based activities and initiatives.
- Effectively managing and prioritising competing demands.
- Maintaining performance when under pressure and manage time effectively through the application of organisation and planning skills.
- Displaying self-motivation, initiative, and self awareness.
- Maintaining confidentiality and security of information and data at all times.

In addition, the Level 2 Technical Advisor will:

- Operate with a greater degree of autonomy and less direction.
- Use their expertise and experience to ensure complex matters are well managed and delivered on time.
- Motivate self and others, and display a high level of initiative and innovation in the provision of technical advice and support.

5. Problem solving and analysis

Accesses and analyses information available and support conclusions with soundly reasoned arguments, demonstrated by:

- Solving a wide range of problems where information is generally available but requires some analysis or research.
- Following up problem identification with effective research leading to solutions.
- Showing resourcefulness and initiative in dealing with problems.
- Developing an ability to critically analyse complex information and make effective decisions.

In addition, the Level 2 Technical Advisor will demonstrate:

- A highly developed ability to critically analyse complex information and make effective decisions, including appropriate referrals/escalation of complex and/or high risk issues.

6. Qualifications

Inland Revenue requires that people within business areas have appropriate skills to effectively undertake activities required of them. This may require that these skills are supported by relevant formal qualifications. The qualifications criteria for this position are:

Technical Advisor Level 1:

- A relevant tertiary qualification is required, preferably in Accounting or Law.
- Demonstrable applied experience in tax technical matters or substantial relevant work experience in commerce.
- Demonstrable ability to analyse complex information and make effective decisions.

Technical Advisor Level 2:

- A relevant tertiary qualification is required, preferably in Accounting or Law.
- A highly developed understanding of tax technical matters.
- A highly developed ability to critically analyse complex information and make timely and effective recommendations and decisions.

Delegations:

HR Delegations:	**Nil**
Financial Delegations:	**Nil**
Revenue Delegations:	**Group C**

Relationship Diagram

	Reports to: Team Leader or National Advisor Technical Standards, Legal and Technical Services • The job holder works with the Team Leader on maintaining strong internal and external customer relationships. The job holder contributes by making suggestions regarding quality and service improvement. • The job holder supports their team leader during change by implementing new work practices.	
Collaboration: **Other LTS personnel** **Investigations and Advice Teams** **Litigation Management** **OCTC** **Customer Services business unit** **Design and Project Management business units** **Policy Advice Unit** **Business Development and Systems** • The job holder is accountable for building positive, effective and collaborative relationships with other people in Inland Revue to share knowledge, ideas and efficient work practices and processes.	**This position: Technical Advisor** • The job holder completes their tasks and delivers outcomes to organisational policies, practices and standards and on time. Their interactions with customers have a very direct effect on Inland Revenue's public profile within our society. The outcomes the job holder is responsible for can be measured immediately and up to 3 months. • The job holder focuses on the quality of the immediate tasks in hand and uses practical judgement to ensure resources are utilised to optimum effect.	**Liaises with:** **Investigations and Advice Teams** **Litigation Management** **OCTC** **Customer Services business unit** **Design and Project Management business units** **Policy Advice Unit** **External Stakeholders** • The job holder builds and maintains positive and effective working relationships with relevant internal customers, managers and external agencies to support and achieve organisational outcomes.

Legal and Technical Services – Purpose

The Legal and Technical Services (LTS) business unit is a multi-disciplinary legal and tax technical consultancy that supports Investigations and Advice business partners and other Inland Revenue businesses. They are located in National Office and in the field offices.

LTS contribute to *Our Way Forward* and effective compliance management by providing quality technical and legal, and operating policy advice. We also communicate directly with taxpayers via Revenue Alert and other media and professional and industry groups.

Our aim is to provide timely quality legal and tax technical advice and service to our IR business partners. To do this we focus on:

- providing tax technical and legal support and advice on complex issues relating to administration of tax acts;
- tax technical and legal advocacy for IRD and the Commissioner on prosecution, debt and Child Support matters, and supporting IR staff in disputes with taxpayers;
- legal and technical risk management including Core Task Assurance, technical checks, preparation of disputes documents, and maintaining the Commissioner's powers of delegation and exercising the Commissioner's powers;
- tax technical leadership via the Tax Intelligence Group (TIG) and Special Interest Groups.
- managing the Escalation process effectively;
- issuing Standard Practice Statements and publishing the Commissioner's position on powers and discretions; and
- identifying emerging issues and suggesting tactical responses.

The environment we work in is constantly changing, complex and demanding. It provides the following opportunities:

- actively contributing to compliance management, especially higher up the 'compliance triangle';
- exposure to a variety of challenging tax technical and legal issues;
- learning and knowledge sharing through interaction with our IR business partners; and
- influencing programme design and operations at an early stage and IR product improvement.

Appendix – Capability Profile
24a - Technical Advisor - Level 1

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

	CUSTOMER ADVISORY	LEVEL
	Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	Fundamental
	DATA, ANALYTICS & INSIGHTS	LEVEL
	Effectively use data and information to develop insights that inform and drive high quality decision making.	Fundamental
	DIGITAL LITERACY	LEVEL
	Operate comfortably in a digital environment and to support customers to be digitally self-managed.	Fundamental
	INFORMATION AND KNOWLEDGE MANAGEMENT	LEVEL
	Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	Fundamental
	QUALITY DECISION MAKING	LEVEL
	Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	Fundamental

Appendix – Capability Profile
24B - Technical Advisor - Level 2

The levels of capabilities reflect the accountability expectations, as well as the competency expectations which were previously included in this JE.

Capability	Level
COMPLEX COMPLIANCE MANAGEMENT Utilise a full range of non-compliance deterrent techniques and legislative scope to identify potential compliance issues, assess levels of risk and apply the most appropriate treatments.	Applied
CUSTOMER ADVISORY Provide high quality information, advice and services to internal and external customers by understanding each customer and providing proactive and tailored responsiveness to their needs.	Applied
DATA, ANALYTICS & INSIGHTS Effectively use data and information to develop insights that inform and drive high quality decision making.	Applied
DIGITAL LITERACY Operate comfortably in a digital environment and to support customers to be digitally self-managed.	Fundamental
INFORMATION AND KNOWLEDGE MANAGEMENT Develop, manage and secure our knowledge as a key organisational asset; sourcing, capturing, securing, sharing and effectively utilising information.	Fundamental
LEADERSHIP Motivate and empower people to deliver, adapting style and approach across multiple types of leadership (people, thought, strategic, technical).	Fundamental
POLICY QUALITY AND AGILITY Use legislative and policy parameters to quickly and proactively meet the needs of ministers, customers and the organisation.	Fundamental
QUALITY DECISION MAKING Use the right information and insights in the right context, at the right level and pace; making effective decisions considering impacts and interdependencies.	Applied

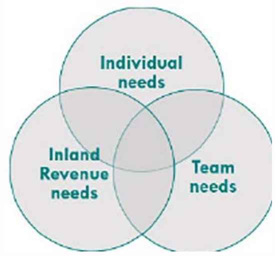
Inland Revenue
Te Tari Taake

Kaupapa Mahi Whakarerekē me te Wāhi kē

Flexible Working Policy

This policy explains Inland Revenue's commitment and approach to flexible working and outlines some of the different kinds of flexible arrangements

Flexibility at work comes in different forms, and can include being able to vary the hours, days, and location of work.



Flexibility is about having choices. It is about supporting people with work/life balance, while recognising team and organisational requirements. Where these intersect, flexible working can thrive.

Inland Revenue recognises the personal and organisational benefits of flexible working and that people might prefer or need to use different flexible working options at different times to balance their personal and working lives. Conversations around flexible working are encouraged and Inland Revenue is open to hearing what workplace flexibility would work for people and to seeing if it can work.

Everyone can add value and contribute to Inland Revenue's success, regardless of how, when and where they work.

Flexible Working Principles

Te Kawa Mataaho - Public Services Commission have established six principles for flexible working. The principles below reflect those, with minor adjustments for clarity and to reflect Inland Revenue terminology. These underpin flexible working arrangements at Inland Revenue.

FOR EVERYONE

All roles are treated as flexible unless there is a genuine business reason for them not to be.

Flexible working is equally available to all employees, irrespective of the reason for wanting it.

Working flexibly does not undermine career progression or pay.

WORKS FOR THE TYPE OF WORK

Every role should be suitable for some form of flexibility, but not every type of flexibility will be available for every type of work that we do.

Genuine business reasons may mean that some types of flexibility cannot be implemented for some types of work.

WORKS FOR INLAND REVENUE AND TEAMS

Flexible working should not be viewed as something which is just agreed to between employee and leader, without considering the impact on teams and Inland Revenue as a whole.

REQUIRES GIVE AND TAKE	MUTUALLY BENEFICIAL	ACTIVELY CHAMPIONED BY LEADERS
Flexibility requires give and take between employees, leaders, and the team. It also places collective obligations on employees, leaders, and teams to be open and adaptable so that it works for everyone.	Flexible working needs to work for Inland Revenue, teams, and employees. Consideration should be given to how flexible work arrangements can maintain or enhance service delivery and performance. It should not result in increased workloads for employees working flexibly or for other team members who are not.	Leaders at all levels of Inland Revenue, support, champion and role model flexible working for their teams and themselves.

Note: These principles apply to flexible working at Inland Revenue as a whole - not specifically to one type of flexible working arrangement or an individual circumstance. They should not be considered in isolation - i.e. all principles apply when thinking about how flexible working comes together at IR.

Why we have this policy

This policy helps promote a flexible workplace, recognising the benefits for both Inland Revenue and the individual. Flexible working supports a more diverse and inclusive workplace. It also enables the attraction and retention of a wider range of talent, helps our people achieve their career aspirations and goals and can improve engagement and wellbeing.

The policy clarifies Inland Revenue's commitment to ensuring flexible working proposals are considered fairly and constructively (in 'good faith') and in line with legislative obligations and employees' terms and conditions.

It also provides an overview of some of the different types of flexible options and considers both more formal/structured changes to terms and conditions and the less formal/more fluid access to flexibility as the need arises.

The policy is supported by Inland Revenue's wider **Flexible Working hub including more detailed guidelines** which provide all the practical steps, process details and supporting resources around requesting and considering requests. Employment agreements also include various flexible working topics.

Who this policy applies to

This policy and the guidelines which support its application apply to all Inland Revenue employees. ALL employees can request flexible working arrangements at any time.

The general concept of flexibility around start, finish and lunch break times and balancing working hours across days are applicable across Inland Revenue as agreed with leaders. Some employment agreements include specific details of flexitime/time off in lieu (TOIL), accumulation of additional hours (ADLV) etc.

Many of our commitments around hours and place of work are detailed in an employee's terms and conditions of employment. (e.g. offer of appointment and any subsequent individually negotiated provisions/terms and employment agreements). The employee's personnel file and terms and conditions (including any variations) should be referenced to correctly identify entitlements and obligations.

Specific types of flexible arrangements

Flexible working covers a wide range of arrangements including but not limited to those below.

Flexible schedule	Flexible location	Flexible leave	Flexible career
Options that allow employees to vary their work hours, days, or work pattern	Options that allow employees to vary their place of work	Options that allow employees to vary their leave patterns to create more flexibility	Options that allow employees to manage their roles and careers more flexibly (Achieved through using the other three options)
Flexitime An IR specific option for flexible non-standard hours of work (for those under collective agreement coverage)			

Different types of flexibility can be used alone or potentially in combination with other types of flexible working arrangements.

FLEXIBLE SCHEDULE (VARIATION IN HOURS OF WORK)

The hours and days worked and the work pattern. Some examples include:

Part time or reduced hours	Employees work an agreed proportion of a full-time role each week e.g. 0.8 FTE (80% of full-time hours) with pay pro-rated to that proportion. This can involve working less days of the week or less hours on some or all days. Sometimes part time hours can be utilised to split a fulltime role in a job-sharing arrangement.
Different length working days	Employees work their hours in a regular scheduled way, but hours are not split evenly across the days of the week e.g. work longer days on a Monday and Friday and shorter days mid-week.
Flexible hours/start and finish times	At Inland Revenue the concept of flexibility around start and finish times, lunch breaks etc. is open for all our people to explore with their leaders. This may include agreement to work a general pattern of hours within a wider working window. For those under collective agreement coverage some of these options are set out more specifically in employment agreements as below. • **Flexitime** (non-standard working hours) • **Time off in lieu** (TOIL) • **Accumulation of additional hours** (ADLV) More detail is provided in employment agreements and/or Flexitime Guidelines - Topic 5 People Policies & Guidelines

A compressed week option, where employees work their normal hours in fewer days (e.g. 4-day week, 9-day fortnight) is currently not available at Inland Revenue due to complex technical constraints (the system and legislative challenges in this space are being explored across 2021/22)

The collective agreements stipulate hours of work and working windows and any variation can't be inconsistent with the employee's collective employment agreement.

FLEXITIME

Flexitime provides flexibility within a specified working window, to establish a general pattern of work hours that allows some flexibility around start, finish and break times and scope to balance time credits over a period of time. (More detail is provided in employment agreements and/or the Flexitime Guidelines, linked to above).

FLEXIBLE LOCATION (VARIATION IN PLACE OF WORK)

An employee's work location is part of their terms and conditions of employment. At the highest level this is the general geographic location such as the town/city (or broader suburb within) that the job is located. This is specified in the offer of appointment.

Inland Revenue is primarily an office-based organisation and as such the Inland Revenue office is the primary workplace unless otherwise specified in a person's terms and condition of employment. The base office location can be varied by mutual agreement.

Some examples of possible workplace locations are included below. (Note: often arrangements are a combination/hybrid of the offerings and can be a mixture of formal or informal arrangements).

Working from the designated Inland Revenue office	Working from home	Working from an alternative Inland Revenue office	Working elsewhere: any other locations outside your designated workplace/s

Working from home (See the Working from Home Guidelines for more detailed information)

The most common type of flex in location from the office base, is 'working from home' (formally or informally). There are many important considerations in relation to working from home including availability/ health, safety and wellbeing/ information security and privacy/ being able to meaningfully perform work/ security and access/ cost and expenses/ equipment and tools.

There will be no additional compensation or allowance for expenses arising from a request to work from home, as part of flexible working.

In the context of normal business operations, working from home is optional. It is just one of many flexible offerings that a person may seek.

Working from home arrangements will not be permanent variations.

Note: As part of the normal duties of many of our people, their work may require travel, offsite training, presentations, meetings, visiting customers etc. Within the offices our people may also utilise practices such as non-assigned desks/utilising collaborative workspace/zones. These are not 'flexible locations' in the context of this policy.

FLEXIBLE LEAVE (VARIATION IN LEAVE PRACTICES)

Using leave options to achieve flexibility. Some examples include:

Exchanging leave (e.g. Cashing up Annual Leave/ Salary Trade /Leave Banking)	
Leave without pay	
Special Leave (paid or unpaid)	
Term time working	Taking paid or unpaid leave (or combination of) during school holidays. Potentially supported by various flexible leave options.

Flexible use of annual and sick leave	Inland Revenue's annual and sick leave provisions are above those legislatively required. They provide a range of options which allow flexibility for individual circumstances to be catered for. This includes the ability to anticipate leave from future entitlements. While this leave is for quite clear and distinct purposes, legislation allows for some flexibility in their use, for example if an employee's sick leave is exhausted, they can request to use annual leave to cover a period of sickness and there may be occasions when working from home when a person is unwell could be an option (see the Working from Home Guidelines for more details).

See policies on Exchanging leave/Special leave and Leave and specific guidelines on these practices in Topic 2 'Leave' in the People Policies and Guidelines or see employment agreements.

FLEXIBLE CAREER

Using the other three flexible options to support stages of life and career e.g.

Phased return to work	The option for employees to gradually increase their hours on returning from long term leave (e.g. coming back from parental leave or after illness or injury). There is also a preferential re-engagement clause in collective employment agreements for those who resign to care for pre-school children.
Phased retirement	The option for employees to gradually reduce their hours as they approach retirement. The impact this might have on superannuation schemes is an important consideration. Inland Revenue is not able to advise employees on any possible impacts, employees would need to contact their scheme provider.
Taking career breaks	A career break is any gap in paid participation in the workforce. It might include a break for sabbatical, study, gap year, travel, voluntary work, caring for family members or just some time to reset or focus on other aspects of life for a period.

Specific practice around flexible working

REQUESTING, CONSIDERING & DOCUMENTING

- ALL employees can request flexible working arrangements at ANY time and for ANY purpose or reason.

- Flexible working arrangements can be requested under Inland Revenue policy, employment agreement provisions or employees may seek to vary their terms and conditions of employment under Part 6AA of the Employment Relations Act 2000 (ERA), specifically citing that their written request is made under this part of the Act.

- By design our process around flexible working is conversation based.
  - Regular discussions are encouraged and may be triggered by a request or proactively initiated by leaders.
  - Discussions support a common understanding of what is desired and what might be able to be accommodated and allow for solutions and alternatives to be considered before any final decisions are made.

- While conversation based, all decisions should be documented. No matter how informal an arrangement is, it is important to capture the outcome in writing. Any formal agreements must be well documented so that everyone is clear on the arrangements.
  - The nature of the process and documentation will depend on the scale and formality of the flexibility sought. More formal or enduring arrangements need more structure

and documentation while agreements made around more fluid work practices or ad-hoc arrangements are generally able to be less formal (via email, text, file note etc.)
- Specific templates are available to support the request and approval process for more formal changes.

- Leaders and individuals need to engage in a fair and constructive way (in 'good faith') to reach a reasonable outcome.

- Any flexible work arrangements should reasonably consider and accommodate Inland Revenue, the individual and the team's needs and take into account workplace obligations, safety and wellbeing, and security and privacy requirements.

- Any flexible work arrangements are specific to the employees' position at the time and do not automatically continue with any change in role.

The nature of the change sought and the complexities around it will impact on whether the request is simpler and can be managed **informally** or requires more **formality.**

INFORMAL **See the Informal Flexible Working Guidelines in the Flexible Working hub for examples and process details for requesting and considering informal requests**	This kind of informal flexibility is intended to provide 'flexibility in a flexible way' and is expected to be the most common approach to flexible working at Inland Revenue. Informal flexible working (on a regular or ad-hoc basis) usually occurs when leaders agree that employees have flexibility over when and where they carry out their work, subject to meeting role responsibilities and deliverables. This can mean that the exact arrangements (times or place of work) vary and are agreed between leaders and employees as and when needed. It can also involve agreements to more regular arrangements such as start and finish times as long as there is no change required to pay or terms and conditions of employment. Examples include flexitime and ad-hoc/short term/more fluid working from home requests. Arrangements can be agreed between the employee and leader on a case by case basis, with how best to document considered accordingly (e.g. email/ file note/letter).
FORMAL **See the Formal Flexible Working Guidelines in the Flexible Working hub for examples, template form for making a request, and process details for requesting and considering formal requests and ERA grounds for refusal**	This kind of formal flexibility is more structured and less flexible. It often has a bigger impact so requires more consideration and more process and documentation and can be more challenging for the business to accommodate. A formal arrangement involves: • changes to an employee's terms and conditions of employment (related to days or hours worked or where the work is to be done) and/or • when a reoccurring work arrangement impacts on pay and/or leave. It may take place for an agreed period or on an ongoing basis with regular review. Examples include regular part-time hours or regular set days working from home. Formal arrangements require formal documentation to be developed and agreed to reflect the altered terms and conditions/arrangements.

DECISIONS ON FLEXIBLE WORKING

Requests for flexible working options are individual and will be considered on a case by case basis.

Leaders will aim to make decisions in a timely manner, relative to the nature of the request. In all cases a response will be provided within a month of the request.

Being open to considering flexible working options doesn't mean all requests will be able to be accommodated. Decisions will be informed by both the nature and circumstances of the flexibility sought and the wider individual, team and organisation parameters. The operational requirements of Inland Revenue and the services we provide for our customers are a priority when we think about how flexibility can work.

Where requests are declined the reason will be provided. The focus should be on the business reason for any refusal. There may be scope for further discussion and consideration of alternative options if not already considered before the final decision is made. People should talk to their leader or one up leader if they are unhappy with the decision.

Performance or conduct issues, or health and safety concerns could potentially impact on flexible working arrangements. The specific issue or the support interventions may result in restrictions or removal of flexible working (or specific types or flexible working).

If requests are made under 6AA ERA, then specific 'options for refusal' are detailed in the legislation and our formal flexible working guidelines. The ERA gives a right to a process for a fair and timely consideration of a request. It does not guarantee the approval of the request. If Inland Revenue does not deal with the request in accordance with the specified process (ERA 69AAE), the Act sets out the process for raising disputes in relation to flexible working arrangements. (ERA 69AAG to 69AAK).

HEALTH, SAFETY & WELLBEING

Access to flexible working can provide great opportunities to support better work-life balance and positively impact engagement and personal wellbeing.

Everyone working at Inland Revenue has a responsibility to ensure a safe workplace as per our commitment to safe and healthy work. Inland Revenue has a duty of care to ensure that wherever a person is working is safe and healthy.

Any work arrangement should be designed to be healthy, including ensuring fatigue and workload pressures are managed. For example, variations to hours, days or place of work need to consider any workload impacts for the individual and the team, manage fatigue and mitigate other risks to health, safety and wellbeing. Ongoing communications are important to ensure that the arrangement continues to work.

CONDUCT

Employees remain bound by our Code of Conduct – Tikanga Whanonga and our policies and guidelines irrespective of any flexible working arrangements or a change in hours, days or place of work.

This includes health and safety considerations in relation to hours or patterns of work and ensuring a safe workplace/s as mentioned above.

When working in different locations such as your own home or in public places the expectations around confidentiality of information, device security, and use of business tools etc. hold true and need to be carefully considered in the context of the working environment.

As such Inland Revenue may require assurance around the adequacy of any measures in place or agreed to, in relation to these expectations and reserves the right to with-hold or withdraw permission to work away from an Inland Revenue Office if that assurance cannot be provided.

HR DELEGATION:
Level 2 (Formal working from home), Level 4 (all other types of Formal arrangements) and Level 5 (Informal) authority is required for hours of work and flexible arrangement related decisions. See the Delegation policy for the specific HR Matrix details.

Document control	**v1, March 2021** (previously Flexible and Remote Working Policy); v2, November 2025 (amended delegations to L2 from L4 for *formal* working from home arrangements).
Review dates	Date reviewed: Nov 2025 Next review: Dec 2029 (review may occur sooner if required)
Policy owner	Domain Lead, People Operations & Policy, People & Workplace Services
Policy contact	Email the ERP&R team

Formal flexible working guidelines

These guidelines provide information on working flexibly in a formal way and the process for requesting and considering arrangements.

Formal flexible working is when the type of flexibility requested falls outside the core hours, days or place of work that is outlined in the terms and conditions of your employment. Or when a reoccurring work arrangement impacts pay and / or leave.

This type of arrangement is less common and can be more challenging to accommodate because it is more structured and therefore less flexible. It can often have a bigger impact so requires more consideration and process. All formal arrangements need to be documented with a formal variation letter.

Types of formal flexible working arrangements

Formal flexible working arrangements may arise from a specific request for a short period of time or might be ongoing or in some cases a permanent change (except for working from home). They will start with a conversation with your leader and may sit alongside other informal flexible working arrangements.

Type	Detail
Flexible schedule	• Changing the number of hours worked per day. • Changing the days worked per week. • Changing your total working hours (reducing to part-time hours). • Locking set hours or a tighter window when working in a scheduled environment.
Flexible location Working from home	• Locking in set days working from home. • Working the majority of time from home rather that the office, for a period of **up to** 6 months.
Flexible location Working from another IR office	• Seeking to work from a different IR office for a period that is longer than 12 weeks. • Seeking to make a permanent change
Flexible leave	• More significant or longer term examples of exchanging leave or special leave have their own request and approval process.

Process for establishing formal flexible working arrangements

To action a formal flexible working request, have a think about what it is you want to achieve and then talk to your leader. Discussions about working arrangements are encouraged as part of regular Whanake kōrero.

Process	Detail
Have a think	• Be clear on exactly what arrangement you are seeking and how you think it might work for the type of work you do. • Consider the impact on business demands, customers and stakeholders, your team and colleagues, productivity and work / life balance and how impacts may be mitigated. • It's important to understand the impact your arrangement may have on your pay and Holiday Act entitlements. • If your request is for working from home, review the Working from Home Guidelines and Health and Safety Working from Home Checklist so you understand the expectations and responsibilities.
Talk to your leader	• Talk to your leader before making a formal request. • This will help them to understand what you are trying to achieve and if it can be managed more informally. • Make your request as soon as possible, as it can take time to consider and action.
Make a formal request Via IR policy	• It is within the scope of IR Policy and employment agreement provisions for you to request a temporary or permanent variation to your working hours / days or place of work. • Use the Formal flexible working form to make a request. • You and your leader may want to complete the form together following your conversation.
Make a formal request Via Employment Relations Act 2000	• All employees have the right to request to vary their terms and conditions of employment relating to working arrangements under the ERA 2000: Part 6AA. • The request must be in writing and detail the requirements.

Your leader will then review your request and critically consider all the factors. Depending on the delegation required for the request, they will either make a recommendation or a decision to approve or decline. There could be several valid business reasons as to why a request may not be able to be accommodated. Whether approved or declined, your leader will respond in writing.

A response within one month of the receipt of any formal flexible working request will apply.

HR delegations
Level 2 authority is required to make final decisions on formal working from home arrangements and Level 4 authority is required for all other formal flexible arrangements.

Changing your formal arrangement

If you want to change an element of an existing formal flexible working arrangement, this will require mutual agreement from both parties and the variation will need to be formally recorded and if necessary, changed in the payroll system.

Leader considerations for formal flexible working requests

It is expected that leaders will have discussed any flexible working requests with their team member before a formal request is submitted. This is to ensure you have explored the various options and implications.

Leaders consider a range of factors before making a quality decision. This includes impacts on;

- business demands, customers and stakeholders
- the team and colleagues
- productivity or performance
- work / life balance
- pay or Holiday Act entitlements

If a request is made under the ERA (s69AAF), there are recognised business grounds for declining a request. They include;

Options for refusing a request	• Unable to reorganise work among existing staff. • Unable to recruit additional staff. • The arrangement would detrimentally impact on quality or performance. • There is insufficient work available during the periods proposed to work. • There are planned structural changes. • The additional costs would impose a financial burden. • The arrangement would detrimentally affect the ability to meet customer demand.
When a request must be refused	• IR must refuse a request if the proposed work arrangement would be inconsistent with the collective agreement you are bound by.

Receiving a specific flexible working request form or letter

- Make sure the request includes all the key information you need
- Further discuss the request with your team member if necessary
- Acknowledge receipt of the request
- Make sure you deal with the request as soon as possible and within 1 month of receiving it
- Ensure the correct delegation authority is being used for the request
  - Level 2 authority for formal working from home requests
  - Level 4 authority for all other formal flexible working requests
- Use the appropriate templates to document the outcome
- If approved, ensure the relevant formal variation letters and any supporting documentation are filed on the personal file and undertake any follow up action.

Document control	**v2. June 2025** (Aligned to new guidance from Te Kawa Mataaho) **v1. March 2021**
Review dates	June 2027
Guideline owner	Domain Lead, People Strategy & Capability, People & Workplace Services
Guideline contact	Not in scope

Informal flexible working guidelines

These guidelines provide information on working flexibly in an informal way and the process for requesting and considering arrangements.

Informal flexible working is 'flexibility in a flexible way' and is the most common type of flexible working at IR. It allows agility to meet business and personal demands and provides the most benefit to individuals and the organisation.

Informal arrangements might be a one-off or in response to an event or can be more regular such as changing start / finish times. They are informal because they do not change the terms and conditions of your employment, or impact pay or leave calculations. They are still agreed between an employee and leader and subject to meeting role responsibilities and deliverables.

Types of informal flexible working

Informal flexible working may arise from a specific request but might also be part of a proactive discussion with your leader. They may sit alongside and complement formal flexible working arrangements.

Type	Detail
Flexible schedule	• Flexible start, finish and break times • Flexitime (non-standard working hours)[1] • Different length working days
Flexible location Working from home	• A one-off request to work from home to support work or personal demands that pop up. • You work from home with some regularity, but the days worked from home are not fixed • You are in the office more often than not. • You must be in the office on any working day when business demands require it.
Flexible location Working from another IR office	• Seeking to work from a different IR office for a short period of time.
Flexible leave	• Anticipating annual or sick leave for caring for dependents to help balance work / life.

[1] Flexitime is a provision in some employment agreements. No additional process is required for the day-to-day application of Flexitime within your agreed working window and parameters.

Process for establishing informal flexible working

If you are thinking about flexible working, start with a conversation with your leader. Discussions about working arrangements are encouraged as part of regular Whanake kōrero.

Having clear expectations in place early on helps everyone stay on the same page. These upfront discussions should cover when and what you need approval for and how you will communicate and stay in touch.

For specific requests, you should provide as much notice as possible. Your leader will assess your request, considering business, team and role demands, and the outcome will be appropriately documented.

For one-off or minor changes this should be relatively simple. It may involve a quick chat or email / Teams exchange with your leader and a timely decision.

Where the request has more business impact or is for a longer duration, more consideration of business, team and role impacts may be required. Your leader will consider the request and make a decision as soon as possible. If the request is more complex, more time might be needed (no later than one month after the request).

The details and outcome will need to be documented.

Leader considerations for informal flexible working arrangements

Type	Detail
Simple requests	• These are just part of business as usual. • They support your team members to access flexible working options to help balance their personal and work demands. • They are best suited to upfront conversations with pre-agreed expectations. • Documentation is still required but might just be via email or a Teams message. • ***Example:*** *I'd like to start late tomorrow because I'm waiting for a package to arrive.*
Regular or more complex requests	• These might require more consideration of business, team and role demands. • Not all requests will be able to be accommodated and there may be a legitimate business reason for refusal or for alternative flexible working options to be explored. • The ability for IR to accommodate the request is dependent on the type of arrangement being sought and the wider context. • ***Example:*** *I'd like to vary my start and finish times and work from home one full day a week for the next month. The person is rostered and helping on reception, so more complex to accommodate.*
Working from home	• Any working from home arrangement beyond a one-off event, must complete a H&S Working from home checklist.

	• This must be reviewed annually or if the home location changes. • The Working from Home Guidelines should also be reviewed by your team member, so they understand the expectations when working from home.
Formal requests	• It may be that a request is made informally but is more correctly addressed via the formal process. • Discuss the difference with your team member and follow the process that is most appropriate for the situation.

If having reviewed the relevant policy and guidelines you have any questions around informal flexible working arrangements, you should talk with your leader. You can also seek advice from your union both generally and in relation to a particular request etc.

HR delegations

Level 5 authority is required to negotiate and make final decisions on informal flexible working arrangements.

Leaders can seek advice from People & Workplace Services by raising a query in the following link: Raise an HR query/case - Support Portal

Document control	**v2. June 2025** (Aligned to new guidance from Te Kawa Mataaho) **v1 March 2021**
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Guideline owner	Domain Lead – People Strategy & Capability, People and Workplace Services
Guideline contact	Not in scope