

Personnel Department
Job Evaluation Exercise for the Judicial & Legal Service

Job Description: State Counsel I, BIR

JOB TITLE: State Counsel I
**MINISTRY/
DEPARTMENT:** Ministry of Finance-
Board of Inland Revenue
REPORTS TO (JOB TITLE): Chief State Counsel
SUPERVISES: N/A
APPROVED BY:
ISSUE DATE: June 1st, 2002

POSITION PURPOSE

Under direct supervision of higher-level attorneys in the Board of Inland Revenue, the incumbent is required to assist in administering, reviewing, monitoring & ensuring compliance with tax laws and policy through the various tax legislation by performing professional legal and providing legal advice and opinions on tax matters

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MAJOR DUTIES & RESPONSIBILITIES

Court (50%)

1. Represents the Board of Inland Revenue at the Tax Appeal Board in the capacity of both instructing and advocate attorney when defending tax assessments raised by the Board of Inland revenue.
2. Appears with the Board's more senior legal officers of the Board if the matters reaches Court of Appeal level
3. Represents the Board of Inland Revenue in Judicial Review proceedings and Constitutional Motions.
4. Prosecutes taxpayers who commit offences under the various tax Acts in the Magistrate Court.
5. Conducts both criminal and civil matters

Approval of Charities (20%)

1. Makes recommendations for the grant of charitable status to organizations of the purpose of corporation tax exemption.

Gives legal advice (30%)

1. Sits on and provides legal advice to various committees of the Board of Inland Revenue including Petroleum Taxes Committee, Value Added Tax Committee, Large Taxpayers Unit, Compliance and Enforcement Committee, PAYE Committee, Stamp Duty Committee, Criminal Investigations Unit, Freedom of Information and Forms Committee.
2. Responsible for advice and research relating to the on-going reform and restructuring exercise at the Board of Inland Revenue. Also responsible for advising on the implementation of policy decisions relating to the restructuring and reform of the Board of Inland Revenue.
3. Trains the Technical Officers of the Board of Inland by giving lectures on various aspects of tax law and procedure.

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SUPERVISORY RESPONSIBILITIES

N/A

ACCOUNTABILITY

Reports to the Chief State Counsel

Officer has full conduct of all matters assigned and exercises some discretion in the conduct of duties and responsibilities. Officer would liaise with and seek guidance from senior attorneys as required.

KEY CONTACTS

Contact with these individuals and organizations involves the giving of advice in the field of tax law and policy.

Contact with various Courts are a result of the conduct of litigation on behalf of the Board of Inland Revenue

INTERNAL

- (1) Chairman, Board of Inland Revenue
- (2) Officers of the Board of Inland Revenue

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KEY CONTACTS (Continued)

EXTERNAL

- (1) Ministry of Finance
- (2) Other Government Ministries
- (3) Tax Appeal Board
- (4) High Court
- (5) Court of Appeal
- (6) Magistrates Court
- (7) Attorneys at law in private practice and Law Firms
- (8) Accountants in private practice and Accounting Firms
- (9) Taxpayers- both individuals and companies
- (10) Banks and other Financial Institutions
- (11) Insurance Companies

REQUIRED QUALIFICATIONS, EXPERIENCE AND SKILLS

Minimum qualifications: LLB and an LEC- Legal Education Certificate

Admission to practice Law in Trinidad & Tobago

Minimum experience: One (1) year experience as an Attorney-at-Law

Knowledge of the Laws of Trinidad & Tobago

Knowledge of basic Accounting Principles & Practice

Knowledge of Criminal Practice & Procedure

Knowledge of the civil and criminal laws of the country

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REQUIRED QUALIFICATIONS, EXPERIENCE AND SKILLS (Continued)

Knowledge of the legal reference authorities and ability to utilize them in legal research

Knowledge of Court procedures and practices

Knowledge of the various types of legislative enactments used in meeting different situations and the procedure involved in giving these the force of law

Good advocacy skills

Good legal drafting skills

Good interpersonal skills

Good communication skills both written and oral

Good analytical and reasoning skills

Good negotiation skills

Good human relations skills

Good computer skills

WORKING CONDITIONS & ENVIRONMENT

Long working hours

Large volume of work