

Information for Applicants

PACIFIC TECHNICAL ASSISTANCE MECHANISM 2 (PACTAM2)

Ministry of Finance, Palau Bureau of Revenue and Taxation
– Tax Reform Implementation Adviser

Tax Reform Implementation Adviser

PACTAM2 Partner Organisation:	Ministry of Finance, Palau Bureau of Revenue and Taxation
Address:	Palau This role will be mobilised to Palau as soon as possible, some work from home work may be required prior to mobilisation.
Background to the role:	<p>The introduction of a Goods and Services Tax (GST) within the Republic of Palau has been on the national agenda since 2007. The Tax Review Task Force (2007) formally recommended a transition from the Gross Revenue Tax (GRT) to GST for reasons that are still valid today. It was recognised that GRT favours large established and vertically integrated businesses, while disadvantaging small start-up and family businesses. As GRT is assessed at each transaction level, it penalises businesses who work with wholesalers rather than maintaining their own supply chains. This makes it difficult for small businesses to compete with big established businesses. The 2007 Task Force also found that GRT discourages international investment and did not match well with the tax systems in neighbouring countries or common source countries for investment in Palau.</p> <p>Tax Reform, including the introduction of the Palau Goods and Services Tax (PGST) is a critical part of the Palau Government's objective of reigniting the economy and recovering from the COVID-19 pandemic. PGST will support the Government's intention to support small business and encourage foreign investment. PGST should deliver a stronger, more reliable tax base and is a better fit of the Palau economy of the future. Reforming the tax code and modernizing tax administration processes and systems will, together with other Government initiatives, improve the business climate and help to overcome the difficult economic situation as a result of the pandemic.</p> <p>The tax reforms also include the introduction of a net profit tax referred to as a "Business Profit Tax" or BPT and amendments to the administration and procedural rules in the Tax Code. The Tax Reform Bill (2013/2014) provided for the introduction of a Net Profits Tax (NPT) as specified in the Regulations. In early 2014, draft legislation to implement a simplified NPT and accompanying technical notes were prepared.</p>
Assignment Objective(s)	<ul style="list-style-type: none"> • Ensure tax administration and taxpayer readiness for the implementation of PGST and provide assistance with implementation of NPT and new administration and procedural rules in the Tax Code. • Oversee the expansion of Taxpayer Services and Tax Compliance capability • Upgrade tax processes and procedures designed and implemented for tax filing, payment and assessment of domestic taxes • Implementation of a dedicated program of capacity building initiatives for all Bureau of Revenue and Taxation staff • Implementation of cross cutting themes such as Gender Equality, Child Protection, Environmental Protection and disability inclusion • Reporting requirements and stakeholder engagement
Length of assignment:	24 months – 12 months with a possible 12 month extension

Reports to:	You will be accountable to, and managed by Director of the Bureau of Revenue and Taxation with weekly interactions with the Minister of Finance, who supervises the Bureau and Financial/Economic Reforms
Remuneration	<p>PACTAM2 is funded by the Australian Department of Foreign Affairs and Trade (DFAT). The Adviser Remuneration Framework (ARF) is a set of market-based, long and short term remuneration rates applying to aid-funded advisers that are commercially contracted by DFAT directly, or through a managing contractor such as Scope Global.</p> <p>All PACTAM advisers are eligible for the mobility allowance which compensates long-term advisers for personal impacts and cost of living differences associated with leaving their permanent country of residence. The Mobility Allowance is calculated as a percentage of the monthly remuneration and varies depending on the job level and whether the adviser is accompanied.</p> <p>The ARF calculator provides the maximum rate.</p> <p><u>ARF Professional Discipline Category: C</u></p> <p><u>ARF Job Level: 3</u></p> <p><u>ARF Monthly Rate Band: \$10,946 to \$13,683 AUD</u></p> <p>Palau is due to graduate from Official Development Assistance (ODA) as of 1 January 2022 which may have tax implications for the adviser.</p>
Benefits	<ul style="list-style-type: none"> • Mobility allowance • Reimbursement of rental accommodation costs to DFAT approved rates • Pre-departure briefing for Advisers • In-country orientation • Flights, medicals, and insurance • Counselling and mental health services • Ongoing assignment monitoring and support
Work hours/days	<ul style="list-style-type: none"> • Official work hours are 9am to 5pm (Monday to Friday) • Under the ARF terms and conditions the allocation of paid time off forms part of the remuneration package. The annual allocation is 20 days recreation leave and 10 days personal leave, which can be taken as sick leave, carer's leave or travel days to access recreation leave
COVID-19 Business Continuity, Safety Procedures and Requirements from Advisers	<p>PACTAM2 has developed a set of safety procedures in response to the COVID-19 pandemic. This is to protect the deploying advisers as well as the host countries and communities in which the advisers work. The purpose of the plan is to ensure the program can continue to operate as effectively and efficiently as possible given the impact of the pandemic, largely due to travel restrictions and following the advice of government and health agencies.</p> <p>Recruitment processes</p>

- All shortlisted applicants will be required to complete a medical screening process to ensure medical suitability
- All shortlisted applicants will be required to complete a psychosocial interview to determine their alignment to the role and location of assignment

Where a role is home based

Due to the COVID-19 pandemic, this assignment shall be based in Home Country until such time as DFAT reduces the 'Level 4 – Do Not Travel' global travel advice. Scope Global will advise you in writing in the event that it is determined appropriate for you to relocate to country of assignment. During the period of home based work, the assignment will be reviewed in 8 week blocks, with a remote working plan developed and approved for each of these time periods. Fortnightly report updates will be a requirement under the assignment outputs.

Requirements of deployment under in COVID-19 Restrictions

When a deployment has been deemed a critical in-country assignment and there is travel access into that country of assignment, there are a number of COVID-19 specific safety and security procedures that will form a part of the deployment. They are as follows;

- The Adviser is required to undergo an extensive medical clearance to ensure they do not have a pre-existing vulnerability to COVID-19
- The Adviser is required to undergo a review with a psychologist to determine psychosocial wellbeing and coping strategies for COVID-19 deployments
- If the Adviser resides in a location where there is currently no community transmission of COVID-19 the adviser must be COVID-19 tested and cleared within 72 hours before departing home and remain in self-isolation until departing for the airport (negative result must be received before departing).
- If the adviser resides in a location where there is significant community transmission the adviser must self-isolate in their home a minimum of 14 days before departure and have a COVID-19 negative test result within 72 hours before departure.
- The adviser must follow all government-imposed quarantine regulations and further COVID-19 testing requirements in transit to and on arrival to their country of assignment. **Please note some quarantine requirements within the Pacific can equate to a total of up to 28 days across multiple stops.**
- Advisers may be required to work remotely for extended periods of their assignment where the country of assignment cannot be immediately accessed or the risk context significantly changes.
- Please also note due to travel access restrictions, deployment out of country for the purpose of annual leave will need to be navigated based on flight availability and may not be available for the period of the assignment.
- Advisers must follow PACTAM2 Country Safety and Security Plan (CSSP), Scope Global's COVID-19 contingency plan and any directions from PACTAM2, DFAT Post or Partner Government.
- Operational risks will be reviewed regularly, and updated risk, safety and security directions provided to the adviser depending on risk.

	<ul style="list-style-type: none"> Please note due to travel access restrictions all assignments are <u>unaccompanied</u> at this time
Additional information	<p>In addition to communications via letter, email, telephone, skype, zoom, the PACTAM2 Scope Global staff will meet with the Adviser in country at least once, annually.</p> <p>Deployment is subject to:</p> <ul style="list-style-type: none"> Formal approval from DFAT and the Partner Government Procurement of visa and work permits Satisfactory medical examination for the applicant and accompanying dependants/partner (if applicable) International police checks Participation in the pre-departure briefing
Background	<ul style="list-style-type: none"> Scope Global is a specialist project management company with people as the focus of its program delivery. We work on behalf of our clients to build capacity of local people, and our vision is to enable people to positively change their world The Government of Palau has requested assistance in recruiting and supporting the above position through the Pacific Technical Assistance Mechanism 2 (PACTAM2) PACTAM2 is funded by the Government of Australia through its official aid agency, DFAT, and is managed by Scope Global PACTAM2 operates in 8 Pacific Island countries, providing both internationally and/or regionally recruited advisers in the form of placements within Partner Government Ministries, local non-government organisations (NGOs), regional organisations or at DFAT Posts. The goal is to provide technical advice on the design and implementation of an efficient and effective assistance program in the Pacific