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## PRACTICE NOTE

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**PN 19/88**

**Date: 10<sup>th</sup> October 1988**

### **Income Tax Division - Revised Structure**

#### **Introduction**

In common with the rest of the Isle of Man Civil Service the Income Tax Division of the Treasury has been the subject of an independent review of its structure and staffing. The full effects of the proposed changes have yet to be implemented but in the interim this Practice Note is being issued to replace PN 6/86 dated 10th July 1986.

#### **Management Structure**

Appendix 1 sets out the new line management structure and shows the Division divided into two main groups with further sub-divisions into sections and teams. The Assessor has the overall responsibility for the performance of the Division and he has the heads of the two groups reporting directly to him. The Technical Group is headed by the Deputy Assessor who also assists the Assessor in matters of policy; the second group is the responsibility of a Senior Executive Officer (S.E.O.) who co-ordinates the assessing and collection functions carried out by the Division.

(a) Technical Group :- this is sub-divided into three sections:

i/ Training/Technical - for the present the S.E.O. will concentrate on staff training but the duties will eventually encompass technical enquiries and income tax publications;

ii/ Accounts - again headed by an S.E.O. the Section is responsible for the examination of accounts sent in by companies and individuals;

iii/ Computer Liaison - the Higher Executive Officer (H.E.O.) is the main link between the Income Tax Division and the Computer Division and is closely involved in the maintenance of the existing computer systems, development of new systems and liaison with persons using computer based payrolls.

(b) Assessing/Collection Group :- this is also sub-divided into three Sections:

i/ Assessing - the H.E.O. in charge of the Section controls the flow of work emanating from the various teams and resulting in the production of coding notices and assessments:

ii/ Collection - also headed by an H.E.O., the four teams on the Section handle the various matters relating to the collection of income tax and Class IV N.I.C. both by direct payment and through the I.T.I.P. system;

iii/ Common Services - the third Section is the responsibility of an Executive Officer (E.O.) and deals with various matters common to all Sections such as incoming and outgoing correspondence and its movement throughout the Division.

## **Enquiries**

Whether sending in a letter, telephoning or making a personal visit, where the enquiry relates to a specific case the relevant tax reference number must be quoted. In turn it is the policy of the Division when replying to correspondence to include the enquirers reference. Any difficulties in this area should be brought to the attention of the Assessor's Personal Secretary, being responsible for the Secretarial Section.

Two types of enquiry are worth further mention -

i/ Telephones - as before, the Division relies on the central switchboard to transfer all incoming calls to the appropriate officer. Most correspondence generated by the Division will now show the name of the officer dealing with the case and the relevant extension number. In other cases the list at Appendix 2 should assist in ensuring that the switchboard operators are given sufficient information to enable the call to be transferred to the correct team;

ii/ Technical Matters - many requests are received by the Division for advice on existing and proposed legislation and practices. With a view to co-ordinating such enquiries and ensuring they are dealt with at the correct level they should in the first instance be addressed for the attention of either the Assessor or the Deputy Assessor.

## **Summary**

It is the Division's stated aims in its relations with the public to:

i/ deal with the taxpayer's affairs fairly, impartially and with strict regard to confidentiality;

ii/ carry out its duties courteously, promptly and as helpfully as resources permit.

Good communication is a key to providing that service. If difficulties are encountered in having enquiries dealt with the matter should be referred to the officer in charge of the relevant section or group.

## **APPENDIX 1**

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## **APPENDIX 2**

## **INCOME TAX DIVISION - TELEPHONE ENQUIRIES**