

Job Class Profile: Gas and Tobacco Tax Inspector**Pay Level: CG-31 Point Band: 690-703**

Factor	Knowledge	Interpersonal Skills	Physical Effort	Concentration	Complexity	Accountability & Decision Making	Impact	Development and Leadership	Environmental Working Conditions	Total Points
Rating	5	4	3	4	4	4	4	1	4	
Points	233	67	19	19	120	87	83	21	43	692

JOB SUMMARY

The Gas and Tobacco Tax Inspector performs specialized technical, inspection, compliance and audit work, ensuring adherence to Government policy and the provisions of various provincial consumer acts.

Key and Periodic Activities:

- Performs onsite inspection activities and field and desk audit work relating to all levels of the gasoline and tobacco industries. Work also includes the collection of delinquent tax returns and arrears under various provincial consumer tax acts.
- Inspects the records of oil company bulk storage terminals, service stations and consumers of fuel products, as well as vendors, wholesalers and retailers of tobacco products to verify and ensure proper adherence to the Gasoline and Tobacco Tax Acts and Regulations and to determine filed inspections and audits.
- Visits oil company marine terminals, refineries, and bulk fuel storage facilities to ensure that tax exempt diesel and heating fuels are properly marked before sale. Confirms the blending of marker dye concentrate and confirms volume losses (due to evaporation, spillage, temperature variation, etc.). Conducts visual analysis of gasoline diesel and heating fuels collected and delivers the sample to a chemist for analysis.
- Inspects the dye injector systems to ensure that fail safe devices are properly functioning, that the dye calibration is properly set and ensures adjustments are carried out. Ensures that seals, valves, electrical systems, manual override and calibration units are intact and have not been tampered with.
- Travels throughout an assigned area to obtain samples of diesel fuel distillates from tank wagons, motor vehicles, bulk storage tanks and such for the purpose of detecting the illegal use of tax exempt products.
- Ensures that equipment is registered in accordance with the Highway Traffic Act and/or Motorized Snow Vehicle and All Terrain Vehicles Act for compliance with the Revenue Administration Act.
- Inspects inter-jurisdictional vehicles for compliance with the International Fuel Tax Agreement (IFTA).
- Inspects wholesaler and retailer tobacco inventories to ensure products are marked in accordance with the Tobacco Tax Marking Regulations.
- Inspects and audits retail vendors who have remitted incomplete or inaccurate tax returns and takes action where required. Performs spot checks of businesses to determine if they have

Key and Periodic Activities:

- appropriate registrations, verifies inventories of tobacco products from wholesalers and retailers, and assesses and collects tax on inventories when tax increases occur. Audits tobacco tax refund claims and liaises with police officers and insurance adjusters to verify such thefts.
- Conducts field and desk audits of gasoline retailers of tax exempt diesel distillates to ensure reports are properly completed and remitted in accordance with the Regulations. Conducts desk audits on monthly tax returns and computerized backup documents, comparing losses with standards for the industry. Pre-plans audit activities by reviewing pertinent files for background information and setting up permanent files. Audits also include the International Fuel Tax Agreement (IFTA), International Registration Plan (IRP), and Health and Post Secondary Education Tax.
- Travels for field visits to ensure compliance with tobacco tax acts including retail inspections for contraband.
- Prepares presentations and attends seminars and conferences.

SKILL
Knowledge
General and Specific Knowledge:

- Knowledge of the Gasoline and Tobacco Tax Acts and Regulations, Highway Traffic Act, Motorized Snow Vehicle and All Terrain Vehicles Act, Revenue Administration Act, International Fuel Tax Agreement (IFTA), International Registration Plan (IRP), and Health and Post Secondary Education Tax.
- Internal audit procedures and policies.

Formal Education and/or Certification(s):

- Minimum: 3 year specialized Post Secondary Diploma in Accounting

Years of Experience:

- Minimum: 1-2 years

Competencies:

- Ability to apply inspection processes and techniques to work activities.
- Communication skills.
- Ability to apply auditing skills to field audits.
- Organizational skills.

Interpersonal Skills

- A range of interpersonal skills include listening to information from others, asking questions to gather information, providing routine information and direction to others, conducting formal interviews, instructing/training/presenting, gaining the cooperation of others to complete work, and dealing with angry or upset people.
- Examples: While conducting inspections, interpersonal skills used to explain procedures, or potentially dealing with irate clients in situations where violations may be present/including audit assessments. Occasionally interviews or takes statements from individuals pertaining to violations for tax act.
- Communications occur with employees within the work area and department,

supervisor/manager, clients, lawyers, crown attorneys and defense council.

- The most significant contacts are with: (1) Clients for gas or tobacco inspections. (2) Manager to assign and approve work, and provide advice. (3) lawyers, crown attorneys, and defence counsel for legal matters.

EFFORT

Physical Effort

- The demands of the job do not result in fatigue, requiring periods of rest.
- Occasionally moves tires and sand/salt used for weight in the trucks for winter traction.
- Fine finger precision work, use of hand held devices to obtain fuel samples, sitting, standing, walking, climbing, driving, awkward/cramped body positions, and lifting objects up to and exceeding 50 lbs. are required.
- Occasional climbing to access oil tanks, tank wagon and heavy equipment for gas tax.

Concentration

- **Visual** concentration is required when reviewing records, auditing, driving, and inspecting gas samples or performing tobacco inspections.
- **Auditory** concentration occurs when inspecting equipment.
- **Repetition requiring alertness** is required when entering data for trip analysis for IFTA audit and other tax audits.
- **Time pressures/deadlines** can occur as a result of deadlines for compliance with IFTA requirements.
- **Lack of control over the work pace** occurs when traveling for inspections.
- **Higher than normal levels of attentiveness** can occur when taking and handling fuel samples/court evidence.
- **Eye/hand coordination** occurs while taking samples in sealed bottles before sending to the lab for analysis.
- **Exact results and precision** is required when entering data and preparing audit working papers to ensure errors do not occur which could result in an inaccurate audit assessment.

Complexity

- Work tasks are different but related. Challenges or problems are generally resolved by following processes and/or guidelines.
- When taking a sample, there are exemptions to the act which occasionally requires interpreting the act and to determine when tax exempt fuel can be used. Occasionally consults with colleagues and the manager in determining appropriate courses of action.
- When addressing typical challenges or problems, may reference applicable tax acts, related regulations, audit procedures manual, seminar information, decisions from tax policy, as well as coworkers and managers, from within the department or colleagues in similar positions in other jurisdictions.

RESPONSIBILITY

Accountability and Decision-Making

- Work tasks are generally prescribed or controlled.
- When auditing, decisions are made regarding sufficient appropriate audit evidence however the end result must be approved by a manager.
- Supervisory approval is required on purchase orders for repair and maintenance of a vehicle, approval of audits and processes, for issuing tickets for fuel tax offences, policy changes provided by tax policy, and conference presentation content.
- Audit discretion is sometimes used regarding minor issues for IFTA audits, subject to final approval by manager. When sampling for fuel, at times discretion is used when a potential violation is the result of cross contamination which is the result of a supplier issue and not the consumer of fuel.

Impact

- Generally has the most significant impact within the immediate work area, on clients/general public, and on information, finances, and corporate image. Advice provided regarding tax issues impact the overall compliance by businesses and affect consumers and the Department as a whole. The results of audits are felt by the clients either being in compliance or assessments being issued. By performing inspections for fuel tax, it helps to provide a fair/level playing field where competitors do not have an unfair advantage. Information gathered is provided to the Department and Government regarding tax issues, assessments or refunds. By increasing or maintaining compliance, tax revenue is affected.
- Errors in auditing could result in an assessment being less than or higher than it should be. This could possibly result in appeals to the Minister causing time and resources to be affected as well as lost revenue potential.
- Audits, expenses, and purchases are approved by the manager.
- Identification and resolution of errors normally occurs within a month.

Development and Leadership of Others

- There is no supervision of employees.
- May provide advice, guidance, and on the job training to new employees or students.

WORKING CONDITIONS

Environmental Working Conditions

- Safety precautions or equipment are required (i.e. hard hat, safety glasses, steel toe boots, breathing apparatus, fall safety training, disposable protective gloves, safety vests and fire retardant coveralls).
- There is a limited likelihood of minor cuts, bruises, abrasions, injury, or illness causing disability
- Occasional exposure to the following during inspections/audits: dirt/grease, limited ventilation, fumes, hazardous chemicals, odours, heights, wet or slippery surfaces, heavy machinery, adverse weather, and travel.