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## PERSONAL SECURITY OF A TAX OFFICER

A tax inspector usually works for the government's Revenue department. They spend their working day examining personal and business tax returns and accounts, investigating suspicious or potentially fraudulent cases, offering advice about income tax, corporation tax, capital gains, inheritance tax, or value added tax, among other things [1].

Becoming a Tax Inspector: What does it take? You need to be good with numbers, have a keen eye for details, and be able to analyse complex information while staying focused and calm under pressure. The recruitment page of the HMRC website also uses words like 'problem-solvers', 'independent thinkers', 'team players', 'determination', 'initiative', 'integrity' and 'professionalism' - if that sounds like you, you could well have what it takes.

The civil service is always a popular career move, as there tends to be decent job security, and a well-structured pay rate. On-the-job training (being paid while you learn and gain qualifications) is a very popular option for many people.

Graduate training programme for tax professionals is a very thorough and well-recognised training course for tax inspectors. Some people later choose to leave and work in the private sector as tax advisers or consultants.

Security of the person is a basic entitlement guaranteed by the Universal Declaration of Human Rights, adopted by the United Nations in 1948. It is also a human right explicitly mentioned and protected by the Constitution of Canada, the Constitution of South Africa and other laws around the world.

In general, the right to the security of one's person is associated with liberty and includes the right, if one is imprisoned unlawfully, to the remedy of habeas corpus. Security of person can also be seen as an expansion of rights based on prohibitions of torture and cruel and unusual punishment. Rights to security of person can guard against less lethal conduct, and can be used in regard to prisoners' rights.

The right to security of the person is guaranteed by Article 3 of the Universal Declaration of Human Rights. In this article, it is combined with the right to life and liberty. In full, the article reads, 'Everyone has the right to life, liberty and security of person' [2].

The United Nations treaty, the International Covenant on Civil and Political Rights (1966), also recognizes a right to security of person. Article 9 states that 'Everyone has the right to liberty and security of person', and the section prohibits 'arbitrary arrest or detention'. The section continues, 'No one shall be deprived of his liberty except on such grounds and in accordance with such procedure as are established by law' [3].

Everyone has the right to liberty and security of person. No one shall be subjected to arbitrary arrest or detention. No one shall be deprived of his liberty except on such grounds and in accordance with such procedure as are established by law.

Anyone who is arrested shall be informed, at the time of arrest, of the reasons for his arrest and shall be promptly informed of any charges against him.

Anyone arrested or detained on a criminal charge shall be brought promptly before a judge or other officer authorized by law to exercise judicial power and shall be entitled to trial within a reasonable time or to release. It shall not be the general rule that persons awaiting trial shall be detained in custody, but release may be subject to guarantees to appear for trial, at any other stage of the judicial proceedings, and, should occasion arise, for execution of the judgement.

Anyone who is deprived of his liberty by arrest or detention shall be entitled to take proceedings before a court, in order that that court may decide without delay on the lawfulness of his detention and order his release if the detention is not lawful.

Anyone who has been the victim of unlawful arrest or detention shall have an enforceable right to compensation.

## Reference list

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