

November 10, 1998

Authorization

Pursuant to subsection 2(4) of the *Customs Act*, R.S., c. 1 (2nd Supp.), as amended by S.C. 1998, c. 19, I hereby authorize an officer or class of officers holding a position in the Department of National Revenue and listed in the attached Schedule, or an officer or class of officers authorized to perform all of the duties of that position, to exercise the powers and perform the duties of the Minister under those provisions of the *Customs Act* that are set out immediately preceding the position so identified.

The Officers Authorized to Exercise Powers or Perform Duties of the Minister of National Revenue Regulations, [SOR/86-1066] issued pursuant to paragraph 164(1)(a) of the *Customs Act*, R.S., 1985, c. 1 (2nd Supp.) are, in accordance with subsection 262(2) of *Income Tax Amendments Act*, 1997 [Bill C-28- proper statutory citation] replaced by the delegations set out herein, effective this date.

The Delegation of Powers(Customs) Order, [SOR/86-766] issued pursuant to section 134 of the *Customs Act*, R.S., 1985, c. 1 (2nd Supp.) is, in accordance with subsection 262(2) of *Income Tax Amendments Act*, 1997 [Bill C-28- proper statutory citation] replaced by the delegations set out herein, effective this date.

Original signed by
Herb Dhaliwal, P.C., M.P.
Minister of National Revenue

NOV 10 1998
Date

November 10, 1998

DEFINITIONS

In this document,

“chief officer of customs”, with respect to an area or place, means the manager of the customs office or customs offices that serve an area or place.

Historical

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SCHEDULE

The Deputy Minister of National Revenue, the Associate Deputy Minister of National Revenue, and all Assistant Deputy Ministers of National Revenue or an officer authorized to perform the duties of any one of those positions, is authorized to exercise all of the powers and perform all of the duties of the Minister under the *Customs Act*, except with respect to customs brokers' licences under subsection 9(1), duty free shop licences under paragraph 24(1)(c) or subsection 24(2) of the Act, and to the making of regulations, orders and providing reports to the Governor in Council.

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Section 3.2

May authorize use of prescribed rate of interest (late accounting).

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Contraband and Intelligence Services Directorate
Director General, Trade Policy and Interpretation Directorate
Director General, Revenue Collections Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate,
Manager, Operational Policy and Coordination Directorate
Chief, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
District Director, Customs Border Services Division
Assistant Director, Revenue Collections
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Revenue Collections
Manager, Chief or Unit Head authorized to supervise officers in the Trade Administration Services
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/Collections/PPP-EI Eligibility
Chief Officer of Customs, Customs Border Services Division

Section 3.2

May authorize use of prescribed rate of interest (other than late accounting).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director General, Contraband and Intelligence Services Directorate
Director General, Revenue Collections Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Accounts Receivable Division
Manager, Trade Policy and Interpretation Directorate
Manager, Operational Policy and Coordination Directorate
Manager, Revenue Collections Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Revenue Collections
Manager, Customs Assessment Division
Manager Trade Administration Services Division
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/Collections/PPP-EI Eligibility
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Casual Refund Centre
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division

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Subsection 3.3(1)

May waive or cancel interest and/or penalty (late accounting).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Contraband and Intelligence Services Directorate
Director General, Operational Policy and Coordination Directorate
Director General, Revenue Collections Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Trade Administration Dispute Resolution Division
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate
Manager, Operational Policy and Coordination Directorate
Manager, Trade Administration Dispute Resolution Division
Manager, Trade Policy and Interpretation Directorate
Officer, Trade Administration Dispute Resolution Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Tax Services Office
District Director, Customs Border Services Division
Assistant Director, Revenue Collections
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Revenue Collections
Manager, Chief or Unit Head authorized to supervise officers in the Trade Administration Services
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/Collections/PPP-EI Eligibility
Chief Officer of Customs, Customs Border Services Division

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Subsection 3.3(1)

May waive or cancel interest and/or penalty (other than late accounting).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Revenue Collections Directorate
Director General, Contraband and Intelligence Services Directorate
Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Accounts Receivable Division
Director, Adjudications Division
Director, Trade Administration Dispute Resolution Division
Manager, Trade Administration Dispute Resolution Division
Manager, Trade Policy and Interpretation Directorate
Manager, Revenue Collections Directorate
Manager or Chief, Adjudications Division,
Officer, Trade Administration Dispute Resolution Division
Chief, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Trade Administration Services Division
Director, Tax Services Office
District Director, Customs Border Services Division
Assistant Director, Revenue Collections
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Revenue Collections
Manager, Customs Assessment Division
Manager, Trade Administration Services Division
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/Collections/PPP-EI Eligibility
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division

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Section 3.4

May require additional security.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate

Director General, Revenue Collections Directorate

Director General, Contraband and Intelligence Services Directorate

Director General, Operational Policy and Coordination Directorate

Director, Trade Policy and Interpretation Directorate

Director, Operational Policy and Coordination Directorate

Director, Accounts Receivable Division

Director, Trade Administration Dispute Resolution Division,

Manager, Revenue Collections Directorate

Manager, Trade Policy and Interpretation Directorate

Manager, Brokers Licensing and Accounting Security Programs

Manager, Trade Administration Dispute Resolution Division

Officer, Trade Administration Dispute Resolution Division

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REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration
Director, Customs Border Services Division
Director, Tax Services Office
District Director, Customs Border Services Division
Assistant Director, Revenue Collections
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Revenue Collections
Manager, Chief or Unit Head authorized to supervise officers in the Trade Administration Services
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/CPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/Collections/CPP-EI Eligibility
Chief Officer of Customs, Customs Border Services Division

Section 5

May designate a customs offices.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch
Director, Operational Policy and Coordination Directorate

Paragraph 6(2)(a)

May make improvements to customs facilities.

HEADQUARTER POSITIONS

Director General, Major Project Design and Development Directorate
Director General, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
District Director, Customs Border Services Division

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Paragraph 6(2)(b)

May post appropriate signs on or about customs facilities.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Customs Border Services Division

District Director, Customs Border Services Division

Regional Manager, Customs Border Services Division

District Manager, Customs Border Services Division

Chief Officer of Customs, Customs Border Services Division

Subsection 6(5)

May make customs buildings, accommodations and facilities adequate.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Customs Border Services Division

District Director, Customs Border Services Division

Section 8

May prescribe forms and information to be given on the forms.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch

Director General, Revenue Collections Directorate

Director General, Financial Administration Directorate

Director General, Investigations Directorate

Director, Trade Policy and Interpretation Directorate

Director, Operational Policy and Coordination Directorate

Director, Contraband and Intelligence Services Directorate

Director, Major Project Design and Development Directorate

Director of Operations, Investigations Directorate

Director, Adjudications Division

Director, Accounts Receivable Division

Director, Trade Administration Dispute Resolution

Manager, Prohibited Importations, Admissibility Programs Division,

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Subsection 8.1(1)

May specify in writing, the manner and use of electronic media to satisfy electronic filing obligations.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch
Director General, Revenue Collections Directorate
Director General, Financial Administration Directorate
Director General, Investigations Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Major Project Design and Development Directorate
Director of Operations, Investigations Directorate
Director, Adjudications Division, Appeals Branch
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division

Subsection 8.1(2)

May prescribe the manner, form and information to be provided, to file electronically.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch
Director General, Revenue Collections Directorate
Director General, Financial Administration Directorate
Director General, Investigations Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Major Project Design and Development Directorate
Director of Operations, Investigations Directorate,
Director, Adjudications Division
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division

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Subsection 8.1(3)

Authorize in writing, with conditions, the ability to provide forms under the *Customs Act* or the *Customs Tariff* by way of electronic filing.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch
Director General, Revenue Collections Directorate
Director General, Financial Administration Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Major Project Design and Development Directorate
Director, Adjudications Division
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division,

REGIONAL POSITIONS

Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Chief or Unit Head, authorized to supervise officers in the Trade Administration Services Division

Subsection 8.1(4)

May revoke an authorization to provide forms by electronic filing, when a person fails to comply with any condition or if the criteria referred to in subsection 2 are no longer met, or if the authorization is no longer required.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch
Director General, Revenue Collections Directorate
Director General, Financial Administration Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Major Project Design and Development Directorate
Director, Adjudications Division
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division

REGIONAL POSITIONS

Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Chief or Unit Head, authorized to supervise officers in the Trade Administration Services Division

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Subsection 8.1(5)

May Issue a Notice of revocation, in writing, of ability to file electronically.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch
Director General, Revenue Collections Directorate
Director General, Financial Administration Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Major Project Design and Development Directorate
Director, Adjudications Division
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division,

REGIONAL POSITIONS

Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Chief or Unit Head, authorized to supervise officers in the Trade Administration Services Division
Manager, Chief or Unit Head, authorized to supervise officers in a Casual Refund Centre
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

Subsection 8.1(7)

May Present print-outs of forms, as evidence.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch
Director General, Revenue Collections Directorate
Director General, Financial Administration Directorate
Director General, Investigations Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Major Project Design and Development Directorate
Director of Operations, Investigations Directorate
Director, Adjudications Division
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division,
Manager, Trade Administration Dispute Resolution Division,
Manager, Prohibited Importations, Admissibility Programs Division
Officer, Trade Administration Dispute Resolution Division, Appeals Branch

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REGIONAL POSITIONS

Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Tax Services Division
Assistant Director, Investigations Division
Manager, Customs Investigations Division
Team Leader, Investigations Division
Manager, Chief or Unit Head, authorized to supervise officers in the Trade Administration Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Casual Refund Centre
Investigator, Investigations Division
Intelligence Officer, Customs Border Services Division
Compliance Verification Officer, Trade Administration Services Division
Trade Services Officer Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

Subsection 9(2)

May renew a licence to transact business as a customs broker. (Note: the power to amend, suspend, cancel or re-instate a customs brokers license remains with the Minister)

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate
Manager, Brokers Licensing Program, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
Manager, Operational Services Division

Subsection 10(1)

May issue written authority authorizing agents to transact business with customs.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate

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Subsection 12(6)

May require reporting of goods with information in a form satisfactory to the Minister.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate

Subsection 22(2)

May provide an exemption from the requirement to keep records or from the requirement to keep records in Canada.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Investigations Directorate
Director General, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Director, Trade Administration Services Division
Assistant Director, Investigations Division

Paragraph 24(1)(a)

May issue a licence to operate a sufferance warehouse.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate
Manager, Warehouse Programs

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division

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Subsection 24(2)

May amend, suspend, renew, cancel or reinstate a sufferance warehouse licence. (Note: The power to amend, suspend, renew, cancel or reinstate a duty free shop licence remains with the Minister)

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate
Manager, Warehouse Programs

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Operational Services Division
Chief Officer of Customs, Customs Border Services Division

Subsection 32(2)

May establish form and information requirements for an interim accounting.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate

Subsection 32(7)

May authorize a non-resident, instead of importer or owner of goods, to account for goods under section 32.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate

REGIONAL POSITION

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Trade Administration Services Division

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Section 33.2

May by notice, require any person to account, within a reasonable time, in the manner described in paragraph 32(1)(a) for any goods designated in the notice.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate
Manager, Operational Policy and Coordination Directorate
Manager, Trade Policy and Interpretation Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer
Trade Services Officer, Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division

Section 33.5

May, by notice, require any person to pay any amount owing as duties on any goods, within a reasonable time, as stipulated in the notice.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Revenue Collections Directorate
Director, Operational Policy and Coordination Directorate
Director, Accounts Receivable Division
Director, Trade Policy and Interpretation Directorate
Director, Trade Administration Dispute Resolution Division
Manager, Revenue Collections Directorate
Manager, Operational Policy and Coordination Directorate
Manager, Trade Policy and Interpretation Directorate
Manager, Trade Administration Dispute Resolution Division
Officer, Trade Administration Dispute Resolution Division

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REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Regional Director, Trade Administration Services Division

Director, Customs Border Services Division

Director, Trade Administration Services Division

Director, Tax Services Office

District Director, Customs Border Services Division

Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division

Regional Manager, Customs Border Services Division

District Manager, Customs Border Services Division

Manager, Revenue Collections

Team Leader, Collections

Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance

Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs

Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/PPP-EI Eligibility

Chief Officer of Customs, Customs Border Services Division

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Subsection 33.7(1)

May extend in writing, the time for accounting or payment of any amount owing as duties.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Revenue Collections Directorate
Director, Operational Policy and Coordination Directorate
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
Manager, Revenue Collections
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/PPP-EI Eligibility

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Subsection 35.02(3)

May establish the amount of penalty for failure to comply with a notice requiring marking (when the penalty is \$2,000 or a lesser amount).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director General, Contraband and Intelligence Services Directorate
Director, Nomenclature and Tariff Treatment Policy Division
Director, Admissibility Programs Division
Director, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services
Manager, Chief or Unit Head, authorized to supervise officers in the Trade Administration Services Division

Subsection 37(1)

**May designate a place of safe-keeping for goods not removed from a customs house ,
suffrance warehouse, or duty free shop (Unclaimed goods).**

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division

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Subsection 37(2)

May designate a place of safe-keeping for goods not removed from a bonded warehouse (Unclaimed goods).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division
Customs Superintendents, Customs Border Services Division

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Subsection 37(3)

May extend time for safe-keeping.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division

Subsection 40(1)

May designate a place where records are to be kept by importers.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate

Subsection 40(2)

May determine whether a person has complied with subsection 40(1). Request persons to keep records in Canada and otherwise to comply with record-keeping provisions of subsection 40(1).

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Trade Policy and Interpretation Directorate
Director General, Investigation Directorate
Director, Investigation Directorate,
Director, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Trade Administration Dispute Resolution Division

Subsection 40(3)

May designate a place to keep records (pertaining to sufferance warehouses, duty free shops, bonded warehouses, importers operating under duty deferral certificates, or non-resident importers).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate

Subsection 40(4)

Where a person has not complied with record keeping requirements of subsection 40(3), may request that the records be kept in Canada and to otherwise comply.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director General, Investigations Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate

Director, Investigations Directorate

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Subsection 42.3(4)

May postpone the effective date of a re-determination or further re-determination of origin up to 90 days, when satisfied that the importer has been detrimentally affected by a tariff classification or value applied by a NAFTA-exporting country or Chile.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Trade Administration Dispute Resolution Division
Manager, Trade Administration Dispute Resolution Division
Officer, Trade Administration Dispute Resolution Division

REGIONAL POSITIONS

Director, Trade Administration Services Division
Manager, Customs Assessment Division
Manager, Trade Administration Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division

Subsection 42.4(2)

May deny or withdraw the preferential tariff treatment under NAFTA or CCFTA (due to false declaration by the exporter or producer).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Trade Administration Dispute Resolution Division
Manager, Trade Policy and Interpretation Directorate
Manager, Operational Policy and Coordination Directorate
Manager, Trade Administration Dispute Resolution Division
Officer, Trade Administration Dispute Resolution Division

REGIONAL POSITIONS

Director, Trade Administration Services Division
Manager, Customs Assessment Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division

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Trade Services Officer, Trade Administration Services Division

Historical

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Subsection 43(1)

May require the production of books, records, etc. at a place where they are to be produced or made available.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate

Director General, Operational Policy and Coordination Directorate

Director General, Contraband and Intelligence Services Directorate

Director General, Revenue Collections Directorate

Director General, Investigations Directorate

Director, Accounts Receivable Division,

Director, Trade Policy and Interpretation Directorate

Director, Operational Policy and Coordination Directorate

Director, Adjudications Division, Appeals Branch

Director, Trade Administration Dispute Resolution Division

Manager, Operational Policy and Coordination Directorate

Manager, Trade Administration Dispute Resolution Division

Manager, Customs Section, Investigations Directorate

Manager, Revenue Collections Directorate

Manager or Officer, Trade Policy and Interpretation Directorate

Officer, Trade Administration Dispute Resolution Division

Officer, Trade Policy and Interpretation Directorate

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Subsection 43(1)

May require the production of books, records, etc. at a place where they are to be produced or made available. (Continued)

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Trade Administration Services Division

Director, Customs Border Services Division

Director, Tax Services Office

Assistant Director, Revenue Collections

Assistant Director, Investigations Division

Manager, Customs Assessment Division

Manager, Investigations Division

Manager, Revenue Collections

Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division

Team Leader, Investigations Division

Investigator, Investigations Division

Compliance Verification Officer, Trade Administration Services Division

Trade Services Officer, Trade Administration Services Division

Appeals Officer, Trade Administration Services Division

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Subsection 51(3)

May determine the price per unit for purposes of calculating deductive value.

HEADQUARTER POSITIONS

Director, Trade Administration Dispute Resolution Division
Manager, Trade Administration Dispute Resolution Division
Officer, Trade Administration Dispute Resolution Division

REGIONAL POSITIONS

Director, Trade Administration Services Division
Manager, Customs Assessment Division
Manager, Trade Administration Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division

Paragraph 59(3)(a)

If a determination, re-determination or further re-determination is made under subsection 58(1) the person given notice shall pay or give security satisfactory to the Minister in respect of that amount and any interest owing on that amount (determine satisfactory security).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Revenue Collections Directorate
Director, Trade Policy and Interpretation Directorate
Director, Accounts Receivable Division,
Director, Trade Administration Dispute Resolution Division
Manager, Revenue Collections Directorate

November 10, 1998

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Regional Director, Trade Administration Services Division

Director, Customs Border Services Division

Director, Trade Administration Services Division

Director, Tax Services Office

District Director, Customs Border Services Division

Assistant Director, Revenue Collections

Regional Manager, Customs Border Services Division

District Manager, Customs Border Services Division

Manager, Revenue Collections

Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division

Team Leader, Collections

Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance

Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs

Team Leader, Trust Accounts Compliance/Trust Accounts Examination/Collections/PPP-EI Eligibility

Chief Officer of Customs, Customs Border Services Division

November 10, 1998

Subsection 60(1)

May request and obtain security satisfactory to the Minister before a request for a re-determination or further re-determination can be made.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Revenue Collections Directorate
Director General, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division
Manager, Revenue Collections Directorate

REGIONAL POSITIONS

Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Tax Services Office
District Manager/District Director, Customs Border Services Division
Assistant Director, Revenue Collections
Manager, Revenue Collections
Manager, Customs Assessment Division
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/Collections/PPP-EI Eligibility
Chief Officer of Customs, Customs Border Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
An Officer in a Casual Refund Centre

Subsection 60(3)

May prescribe the form, manner and information to be provided to support a request for re-determination or further re-determination.

HEADQUARTER POSITIONS

Director, Trade Administration Dispute Resolution Division

November 10, 1998

Paragraph 65(1)(a)

May establish and accept satisfactory security when there is an appeal under section 67 of a Deputy Minister's decision.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Revenue Collections Directorate
Director, Trade Policy and Interpretation Directorate
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division,

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Trade Administration Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
Manager, Customs Assessment Division
Manager, Revenue Collections
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/PPP-EI Eligibility
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division

November 10, 1998

Subsection 69(1)

May establish satisfactory security when a refund is to be paid pending an appeal.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division
Director, Trade Administration Dispute Resolution Division
Manager, Revenue Collections Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Trade Administration Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
Manager, Customs Assessment Division
Manager, Revenue Collections
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/PPP-EI Eligibility

November 10, 1998

Section 73

May grant an abatement of duties.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Customs Border Services Division

Director, Trade Administration Services Division

District Director, Customs Border Services Division

Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division

Regional Manager, Customs Border Services Division

District Manager, Customs Border Services Division

Chief Officer of Customs, Customs Border Services Division

Compliance Verification Officer, Trade Administration Services Division

Trade Services Officers, Trade Administration Services Division

Appeals Officer, Trade Administration Services Division

Customs Superintendents, Customs Border Services Division

Customs Inspector, Customs Border Services Division

Refund Clerks, Trade Administration Services Division

Paragraph 74(1)(a)

May grant a refund where goods have suffered damage, deterioration or destruction between shipment to Canada and release.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate

Director General, Operational Policy and Coordination Directorate

Manager, Trade Incentives Program Division

Officer, Trade Incentives Program Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Trade Administration Services Division

Manager, Customs Assessment Division

Manager, Customs Border Services Division

Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division

An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

Compliance Verification Officer, Trade Administration Services Division

Appeals Officer, Trade Administration Services Division

Trade Services Officer, Trade Administration Services Division

Refund clerk, Trade Administration Services Division

November 10, 1998

Historical

November 10, 1998

Paragraph 74(1)(b)

May grant a refund where the quantity of goods released is less than the quantity in respect of which duties were paid.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Manager, Trade Incentives Program Division
Officer, Trade Incentives Program Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Customs Assessment Division
Manager, Customs Border Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims
Refund clerk, Trade Administration Services Division

Paragraph 74(1)(c)

May grant a refund when the goods are of a quality inferior to that in respect of which the duties were paid.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Manager, Trade Incentives Program Division
Officer, Trade Incentives Program Division

November 10, 1998

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Customs Assessment Division
Manager, Customs Border Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims
Refund Clerk, Trade Administration Services Division

Paragraph 74(1)(c.1)

May grant a refund where the goods were exported from a NAFTA country or from Chile, but no claim for NAFTA or CCFTA tariff treatment was claimed at time they were accounted for under subsection 32(1), (3) or (5).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Manager, Trade Policy and Interpretation Directorate
Manager, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Customs Assessment Division
Manager, Customs Border Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

November 10, 1998

Paragraph 74(1)(c.11)

May grant a refund where the goods were imported from Israel or another CIFTA beneficiary but no claim for CIFTA tariff treatment was made at time they were accounted for under subsections 32(1), (4) or (5).

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Manager, Trade Incentives Program Division
Manager, Operational Policy and Coordination Directorate
Manager or Officer, Trade Policy and Interpretation Directorate
Manager, Nomenclature and Tariff Treatment Policy Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Customs Assessment Division
Manager, Customs Border Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

Paragraph 74(1)(d)

May grant a refund if the calculation of duties owing was based on a clerical, typographical or similar error, other than duties assessed under the *Special Import Measures Act*.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director General, Operational Policy and Coordination Directorate
Director, Travelers Process Division
Manager, Trade Incentives Program Division
Officer, Trade Incentives Program Division

November 10, 1998

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Trade Administration Services Division

Manager, Customs Assessment Division

Manager, Customs Border Services Division

Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division

Compliance Verification Officer, Trade Administration Services Division

Appeals Officer, Trade Administration Services Division

Trade Services Officer, Trade Administration Services Division

An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

Refund clerk, Trade Administration Services Division

Paragraph 74(1)(d)

May grant a refund for duties assessed under the *Special Import Measures Act* if the calculation of duties owing was based on a clerical, typographical or similar error.

HEADQUARTER POSITIONS

Director, Anti-dumping and Countervailing Directorate

Manager, Anti-dumping and Countervailing Directorate

Paragraph 74(1)(e)

May grant a refund of duties, other than duties assessed under the *Special Import Measures Act*, which were paid or overpaid as a result of an error in the determination under subsection 58(2) of origin (other than in the circumstances described in paragraph (c.1) or (c.11)), tariff classification or value for duty in respect of the goods and the determination has not been the subject of a decision under section 59 to 61.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate

Director General, Operational Policy and Coordination Directorate

Director, Trade Policy and Interpretation Directorate

Director, Operational Policy and Coordination Directorate

Director, Travelers Process Division,

Manager, Trade Incentives Program Division

Officer, Trade Incentives Program Division

November 10, 1998

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Trade Administration Services Division

Manager, Customs Assessment Division

Manager, Customs Border Services Division

Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division

An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

Compliance Verification Officer, Trade Administration Services Division

Appeals Officer, Trade Administration Services Division

Trade Services Officer, Trade Administration Services Division

Paragraph 74(1)(e)

May grant a refund of duties assessed under the *Special Import Measures Act*, where they were paid or overpaid as a result of an error in the determination under subsection 58(2) of origin (other than in the circumstances described in paragraph (c.1) or (c.11)), tariff classification or value for duty in respect of the goods and the determination has not been the subject of a decision under section 59 to 61.

HEADQUARTER POSITIONS

Director, Anti-dumping and Countervailing Directorate

Manager, Anti-dumping and Countervailing Directorate

Paragraph 74(1)(f)

May grant a refund where the goods, or other goods into which they have been incorporated, are sold or otherwise disposed of to a person, or are used, in compliance with a condition imposed under a tariff item in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*, or under any regulations made under that Act in respect of a tariff item in that List, before any other use is made of the goods in Canada.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate

Director General, Operational Policy and Coordination Directorate

Director, Trade Policy and Interpretation Directorate

Director, Travelers Process Division

Manager, Trade Incentives Program Division

Officer, Trade Incentives Program Division

November 10, 1998

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Trade Administration Services Division

Manager, Customs Assessment Division

Manager, Customs Border Services Division

Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division

An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

Compliance Verification Officer, Trade Administration Services Division

Appeals Officer, Trade Administration Services Division

Trade Services Officer, Trade Administration Services Division

Paragraph 74(1)(g)

May grant a refund of the duties, other than those assessed under the *Special Import Measures Act*, which were overpaid or paid in error for any reason that may be prescribed.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate

Director General, Operational Policy and Coordination Directorate

Director, Trade Policy and Interpretation Directorate

Director, Travelers Process Division

Manager, Trade Incentives Program Division

Officer, Trade Incentives Program Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Director, Trade Administration Services Division

Manager, Customs Assessment Division

Manager, Customs Border Services Division

Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division

An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims

Compliance Verification Officer, Trade Administration Services Division

Appeals Officer, Trade Administration Services Division

Trade Services Officer, Trade Administration Services Division

Refund Clerk, Trade Administration Services Division

November 10, 1998

Paragraph 74(1)(g)

May grant a refund of the duties assessed under the *Special Import Measures Act* which were overpaid or paid in error for any reason that may be prescribed.

HEADQUARTER POSITIONS

Director, Anti-dumping and Countervailing Directorate
Manager, Anti-dumping and Countervailing Directorate

Subsection 76(1)

When goods are defective, inferior quality or not as ordered and are disposed in a manner acceptable to the Minister, grant a refund of duties paid, other than duties assessed under the *Special Import Measures Act*.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director, Trade Policy and Interpretation Directorate
Manager, Trade Incentives Program Division
Officer, Trade Incentives Program Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Customs Assessment Division
Manager, Customs Border Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
Refund Clerk, Trade Administration Services Division

Subsection 76(1)

When goods are defective, inferior quality or not as ordered and are disposed in a manner acceptable to the Minister, grant a refund of duties paid which were assessed under the *Special Import Measures Act*.

HEADQUARTER POSITIONS

Director, Anti-dumping and Countervailing Directorate
Manager, Anti-dumping and Countervailing Directorate

November 10, 1998

Section 79

May grant a refund or abatement of duties, other than those assessed under the *Special Import Measures Act*, where it is difficult to determine the exact amount; a sum in lieu of the abatement or refund.

HEADQUARTER POSITIONS

Director General, Trade Policy and Interpretation Directorate
Director, Trade Policy and Interpretation Directorate
Manager, Trade Incentives Program Division
Manager, International Mail and Casual Refund Programs

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Customs Assessment Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
An officer authorized to supervise officers in a Casual Refund Centre, concerning the processing of casual refund claims
Appeals Officer, Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division

Section 79

May grant a refund or abatement of duties assessed under the *Special Import Measures Act*, where it is difficult to determine the exact amount; a sum in lieu of the abatement or refund.

HEADQUARTER POSITIONS

Director, Anti-dumping and Countervailing Directorate
Manager, Anti-dumping and Countervailing Directorate

Subsection 95(4)

May determine satisfactory information and form for the report of exported goods, in writing, in a prescribed form or in such form containing satisfactory information.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate
Officer, Export Process, Operational Policy and Coordination Directorate

November 10, 1998

Subsection 97.2(1)

May designate where exporters and producers will keep records in Canada.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Trade Policy and Interpretation Directorate
Director, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate

Subsection 99(4)

May dispose of samples taken.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Trade Policy and Interpretation Directorate
Director General, Laboratory and Scientific Services Directorate,
Director, Operational Policy and Coordination Directorate
Director, Trade Policy and Interpretation Directorate
Director, Laboratory and Scientific Services Directorate
Director, Trade Administration Dispute Resolution Division
Manager, Nomenclature and Tariff Treatment Policy Division
Manager, Trade Administration Dispute Resolution Division
Officer, Trade Administration Dispute Resolution Division, Appeals Branch

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Investigations Division
Manager, Customs Assessment Division
Manager, Customs Investigations Division
Team Leader, Investigations Division
Chief Trade Administration Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Investigator, Investigations Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division

November 10, 1998

Subsection 109.2(2)

May establish penalties (being less than the formula set out in this section) for removing tobacco products or designated goods from a customs office, bonded warehouse, sufferance warehouse or duty free shop or for selling/using tobacco or designated goods in contravention of this Act, the *Customs Tariff* or regulations made under either one of those Acts.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Trade Policy and Interpretation Directorate
Director General, Contraband and Intelligence Services Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Subsection 115(1)

May make certified copies of records, books or documents.

HEADQUARTER POSITIONS

Director General, Customs and Trade Administration Branch
Director General, Revenue Collections Directorate
Director General, Financial Administration Directorate
Director General, Investigations Directorate
Director, Operations, Investigations Directorate
Director, Adjudications Division
Director, Trade Administration Dispute Resolution Division
Manager, Customs Section, Investigations Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
District Manager/District Director, Customs Border Services Division
Chief, Manager or Unit Head authorized to supervise officers in a Trade Administration Services Division
Manager, Customs Investigations
Team Leader, Customs Investigations
Compliance Verification Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division
Customs Inspector, Customs Border Services Division

November 10, 1998

Subparagraph 117(a)(ii)

May direct a lesser amount of penalty as described in subparagraph 117(a)(I), for the return of seized goods.

HEADQUARTER POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Operations, Investigations Directorate

Paragraph 117(b)

May authorize security in an amount satisfactory for the return of goods seized.

HEADQUARTER POSITIONS

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
Manager, Customs Assessment Division
Manager, Revenue Collections
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/CPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/CPP-EI Eligibility
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division

November 10, 1998

Subparagraph 118(a)(I)

May determine the value of a seized conveyance for purposes of returning it on receipt of money equal to the value of that conveyance.

HEADQUARTER POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Operational Policy and Coordination Directorate
Director General, Investigation Directorate
Director, Investigation Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
District Director, Customs Border Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division

Subparagraph 118(a)(ii)

May determine an amount less than the value of a seized conveyance for purposes of returning it.

HEADQUARTER POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Operational Policy and Coordination Directorate
Director General, Investigation Directorate
Director, Investigation Directorate

Paragraph 118(b)

May return any seized conveyance upon the receipt of acceptable security.

HEADQUARTER POSITIONS

Director General, Revenue Collections Directorate
Director General, Operational Policy and Coordination Directorate
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate

November 10, 1998

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
Manager, Customs Assessment Division
Manager, Revenue Collections
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/PPP-EI Eligibility
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division

Subparagraph 119(1)(a)(ii)

May direct an amount of penalty less than under paragraph 119(1)(a) for the return of animals or perishable goods seized.

HEADQUARTERS POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Investigation Directorate
Director, Investigation Directorate

Paragraph 119(1)(b)

May authorize satisfactory security for the return of animals or perishable goods seized.

HEADQUARTER POSITIONS

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate

November 10, 1998

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Regional Director, Trade Administration Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
District Director, Customs Border Services Division
Manager, Customs Assessment Division
Manager, Revenue Collections
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Chief Officer of Customs, Customs Border Services Division
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/PPP-EI Eligibility

Subsection 119.1(1)

May authorize an officer to sell, destroy or to otherwise deal with goods seized.

HEADQUARTER POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Investigation Directorate
Director, Investigation Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division

Subsection 119.1(2)

May hold proceeds from the sale of seized goods.

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
District Director, Customs Border Services Division
Assistant Director, Revenue Collections

November 10, 1998

Section 120

May determine or substitute the value of goods seized, where value for duty cannot otherwise be ascertained.

HEADQUARTER POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Investigation Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Investigations Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Customs Investigations Division
Chief Officer of Customs, Customs Border Services Division
Team Leader, Investigations Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
Investigator, Investigations Division
Customs Inspector, Customs Border Services Division

November 10, 1998

Paragraph 124(1)(b)

May direct a lesser amount of money to be paid in respect of an ascertained forfeiture.

HEADQUARTER POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Investigations Directorate

Subsection 124(3)

May determine the amount to be paid in respect of a conveyance that has been used to transport goods subject to an ascertained forfeiture.

HEADQUARTER POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Operational Policy and Cooperation Directorate
Director General, Investigations Directorate
Manager, Customs Section, Investigations Directorate,

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Investigations Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Chief Officer of Customs, Customs Border Services Division
Manager, Customs Section, Investigations Division
Team Leader, Investigations Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Trade Services Officer, Trade Administration Services Division
Investigator, Investigations Division
Customs Inspector, Customs Border Services Division

November 10, 1998

Subsection 124(4)

May determine a substitute value for duty where the value for duty cannot otherwise be established for the purposes of an ascertained forfeiture.

HEADQUARTER POSITIONS

Director General, Contraband and Intelligence Services Directorate
Director General, Investigations Directorate
Manager, Customs Section, Investigations Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Investigations Division
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Customs Section, Investigations Division
Chief Officer of Customs, Customs Border Services Division
Team Leader, Investigations Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Compliance Verification Officer, Trade Administration Services Division
Appeals Officer, Trade Administration Services Division
Investigator, Investigations Division
Trade Services Officer, Trade Administration Services Division
Customs Inspector, Customs Border Services Division

November 10, 1998

Section 131

May decide in matters relating to goods, conveyances seized, compliance, and provide notice of the decision.

HEADQUARTER POSITIONS

Director, Adjudications Division
Manager or Chief, Adjudications

Section 132

May decide that there is no contravention of this Act or the regulations.

HEADQUARTER POSITIONS

Director, Adjudications Division
Manager or Chief, Adjudications

Paragraph 133(1)

May:

- (a) determine the terms and conditions for the return of goods or conveyance or security**
- (b) remit money or security**
- (c) demand an amount or an additional amount for the return of goods or conveyances.**

HEADQUARTER POSITIONS

Director, Adjudications Division
Manager or Chief, Adjudications division

Paragraph 133(2)(b)

May direct lesser amounts of penalty described in paragraph 133(2)(a) for the return of seized goods.

HEADQUARTER POSITIONS

Director, Adjudications Division
Manager or Chief, Adjudications Division,

November 10, 1998

Paragraph 133(3)(a)

May determine the value of a seized conveyance for purposes of the return of the conveyance.

HEADQUARTER POSITIONS

Director, Adjudications Division
Manager or Chief, Adjudications Division

Paragraph 133(3)(b)

May direct a lesser amount than the value of a seized conveyance for purposes of the return of the conveyance.

HEADQUARTER POSITIONS

Director, Adjudications Division
Manager or Chief, Adjudications Division

Paragraph 142(1)(a)

May export abandoned or forfeited goods when deemed appropriate.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Contraband and Intelligence Services Directorate
Director, Operational Policy and Coordination Directorate
Director, Admissibility Programs, Trade Policy and Interpretation Directorate
Director, Adjudications Division
Manager, Operational Policy and Coordination Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Tax Services Office
Assistant Director, Investigations Division
District Director, Customs Border Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Team leader, Investigations Division
Chief Officer of Customs, Customs Border Services Division
Customs Superintendents, Customs Border Services Division
Investigator, Investigations Division

November 10, 1998

Paragraph 142(1)(b)

May direct the disposal of prohibited goods, and unsuitable or insufficient value items.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Contraband and Intelligence Services Directorate
Director, Operational Policy and Coordination Directorate
Director, Admissibility Programs, Trade Policy and Interpretation Directorate
Director, Adjudications Division
Manager, Operational Policy and Coordination Directorate
Manager, Trade Policy and Interpretation Directorate
Manager, Prohibited Importations, Admissibility Programs Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division
Manager, Trade Administration Services Division
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
District Director, Customs Border Services Division
Director Tax Services Office
Assistant Director, Investigations Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Chief Officer of Customs, Customs Border Services Division
Team Leader, Investigations Division
Investigator, Investigations Division

November 10, 1998

Paragraph 143(3)(b)

May determine satisfactory security where there is an appeal under section 135.

HEADQUARTER POSITIONS

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
Manager, Customs Assessment Division
Manager, Revenue Collections
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/PPP-EI Eligibility
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division

Subsection 145(1)

May certify debts on which there is a full or partial default under section 143.

HEADQUARTER POSITIONS

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division
Assistant Director, Employer Services
Manager, Revenue Collections Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections
Manager, Revenue Collections

November 10, 1998

Subsection 146(2)

May provide notice and direct the sale of detained goods under the authority of subsection 146(1).

HEADQUARTER POSITIONS

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office

Section 147

May require retention by deduction or set-off against amounts owing to a person by the Crown for indebtedness under this Act and may specify the amount out of any amount that may be or may become payable to that person.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director General, Trade Policy and Interpretation Directorate
Director General, Revenue Collections Directorate
Director, Trade Policy and Interpretation Directorate
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate

November 10, 1998

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Trade Administration Services Division
Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
District Director, Customs Border Services Division
Regional Manager, Customs Border Services Division
District Manager, Customs Border Services Division
Manager, Customs Assessment Division
Manager, Revenue Collections
Manager, Chief or Unit Head authorized to supervise officers in a Trade Administration Services Division
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs
Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/PPP-EI Eligibility
Team Leader, New intake/Projects
Technical Advisor, Revenue Collections
Resource Officer/Complex case officer, Revenue Collections
Collections Officer, Revenue Collections
Collections Contact Officer, Revenue Collections
Trust Accounts Examination/Collections Officer
Trust Accounts Examination/Collections/PPP-EI Eligibility Officer
Trust Accounts Compliance/Collections Contact Officer

Paragraph 147.1(6)(a)

May be satisfied by Canada Post Corporation that mail that has not been delivered is no longer in Canada or has been destroyed.

HEADQUARTER POSITIONS

Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate
Manager, International Mail and Casual Refund Programs

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
District Director, Customs Border Services Division
Chief Officer of Customs, Customs Border Services Division

November 10, 1998

Section 149

May question the date on which notice is given, when it has been given by mail.

HEADQUARTER POSITIONS

Director, Adjudications Division
Manager or Chief, Adjudications Division
Adjudications Officer, Adjudications Division

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Customs Border Services Division
Director, Trade Administration Services Division

***Subsection 163.4(1)**

May designate any officer for the purposes of Part VI.1 of the *Customs Act* and shall furnish the officer with a certificate of designation.

REGIONAL POSITIONS

Regional Director, Customs
**This delegation was approved on May 1, 2000*

Subsection 166(2)

May determine if bonds are in a satisfactory form.

HEADQUARTER POSITIONS

Director General, Financial Administration Directorate
Director General, Revenue Collections Directorate
Director General, Operational Policy and Coordination Directorate
Director, Operational Policy and Coordination Directorate
Director, Accounts Receivable Division
Manager, Revenue Collections Directorate

REGIONAL POSITIONS

Regional Director, Customs Border Services Division
Director, Tax Services Office
Assistant Director, Revenue Collections
Manager, Revenue Collections
Team Leader, Collections
Team Leader, Collections/Trust Accounts Examination/Trust Accounts Compliance
Team Leader, Collections/PPP-EI Eligibility/Trust Accounts Programs

November 10, 1998

Team Leader, Trust Accounts Compliance/Trust Accounts Examination/ Collections/ CPP-EI
Eligibility

Historical