

**AUTHORIZATION TO EXERCISE POWERS
OR PERFORM DUTIES OF
THE MINISTER OF NATIONAL REVENUE**

***EXCISE ACT, 2001*
CUSTOMS ACT
*EXCISE TAX ACT***

1. Pursuant to subsection 9(2) of the *Excise Act, 2001*^a, I hereby authorize an officer holding a position in the Canada Customs and Revenue Agency listed in Part 1 of the Schedule, or a person authorized to perform the duties of that position, to exercise powers and perform duties of the Minister of National Revenue under those provisions of the Act that are set out in that Part, effective on the day on which the specified provision comes into effect. This authorization is in addition to the authorization issued by the undersigned under this Act on March 17, 2003.
2. Pursuant to subsection 9(2) of the *Excise Act, 2001*^a, I hereby authorize an officer holding a position in the Canada Customs and Revenue Agency listed in Part 2 of the Schedule, or a person authorized to perform the duties of that position, to exercise powers and perform duties of the Minister of National Revenue under those provisions of the Act that are set out in that Part. This authorization replaces that issued by the undersigned on March 17, 2003, in respect of the specified provisions, effective upon signature of this authorization.
3. Pursuant to subsection 2(4)^b of the *Customs Act*, I hereby authorize an officer holding a position in the Canada Customs and Revenue Agency listed in Part 3 of the Schedule, or a person authorized to perform the duties of that position, to exercise powers and perform duties of the Minister of National Revenue under section 142.1^c of that Act, effective on the day on which that provision comes into effect.

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^a S.C. 2002, c. 22

^b S.C. 1998, c. 19, s. 262

^c S.C. 2002, c. 22, s. 341

4. Pursuant to subsection 59(2)^d of the *Excise Tax Act*, I hereby authorize an officer holding a position in the Canada Customs and Revenue Agency listed in Part 4 of the Schedule, or a person authorized to perform the duties of that position, to exercise powers and perform duties of the Minister of National Revenue under those provisions of the Act that are set out in that Part. This authorization is in addition to those issued by the Minister of National Revenue or by the Commissioner of Customs and Revenue under this Act since September 27, 1999, effective upon signature of this authorization.

<u>Original signed by</u>	<u>June 13, 2003</u>
Elinor Caplan	Date
Minister of National Revenue	

^d S.C. 1993, c. 27, s. 1

SCHEDULE

PART 1

(Excise Act, 2001)

Officers authorized to exercise powers and perform duties of the Minister of National Revenue under the provisions of the *Excise Act, 2001* set out below

Paragraph 31(c)

May authorize export of raw leaf tobacco and impose conditions in respect of the export

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

Subsection 40(2)

May authorize the manner in which raw leaf tobacco and tobacco that is waste are to be dealt with when they are removed from a licensee's premises

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Subsection 41(1)

May authorize the manner in which a tobacco product may be re-worked or destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Subsection 41(2)

May authorize a tobacco licensee to import a tobacco product for re-working or destruction

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Subsection 68(1)

Sample imported products that are reported to be denatured alcohol or specially denatured alcohol

Headquarters Positions

Director General, Trade Policy and Interpretation Directorate, Customs Branch
Director, Tariff Classification and International Nomenclature Division, Customs Branch

Subsection 68(3)

May waive the requirement to sample an imported product under subsection 68(1)

Headquarters Positions

Director General, Trade Policy and Interpretation Directorate, Customs Branch
Director, Tariff Classification and International Nomenclature Division, Customs Branch

Subsection 68(4)

May determine the costs in respect of sampling and testing imported denatured alcohol and specially denatured alcohol and fix the applicable fees to be paid by the importer

Headquarters Positions

Director General, Trade Policy and Interpretation Directorate, Customs Branch
Director, Tariff Classification and International Nomenclature Division, Customs Branch

Paragraphs 73(b), (g) and (h)

May approve the manner in which bulk alcohol is used for analysis or destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Paragraphs 90(b), (f) and (g)

May approve the manner in which non-duty-paid packaged alcohol is used for analysis or destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Paragraphs 91(b) and (d)

May approve the manner in which non-duty-paid packaged spirits are used for analysis or destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 92(2)

May approve the manner in which spirits removed from a returned special container are destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 93(2)

May approve the manner in which wine removed from a returned special container is destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 101(1)

May approve the manner in which spirits mistakenly imported as denatured alcohol or specially denatured alcohol are destroyed or disposed of

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 101(2)

May approve the manner in which spirits mistakenly possessed as denatured alcohol or specially denatured alcohol are destroyed or disposed of

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 101(3)

May approve the manner in which a product made with spirits mistakenly imported or possessed as denatured alcohol or specially denatured alcohol is destroyed or disposed of

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 101(4)

May form an opinion that a product is not spirits, deem a product to have been produced using denatured alcohol or specially denatured alcohol, and impose conditions

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision as to whether the requirements set out in paragraphs (a) and (b) are met is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Paragraph 103(c)

May approve the manner in which an SDA registrant is to destroy specially denatured alcohol

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Paragraph 118(e)

May authorize the manner in which the loss of bulk wine is to be recorded

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Section 143

May impose any conditions or restrictions considered necessary on the making, importation, packaging, use or sale of, or other dealing with, an approved formulation

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Conditions and restrictions imposed in respect of the making or the use of an approved formulation are based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 145(1)

May approve the manner in which bulk alcohol is taken for analysis or destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 145(2)

May approve the manner in which non-duty-paid packaged alcohol is taken for analysis or destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 148(1)

May specify the manner of determining the volume and absolute ethyl alcohol content of alcohol

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 148(2)

May examine and approve an instrument or a class, type or design of instruments for the measurement of the volume and absolute ethyl alcohol content of alcohol

Headquarters Positions

Director General, Laboratory and Scientific Services Directorate
Director, Industrial Commodities Division
Chief, Alcohol and Tobacco Section

Subsection 148(3)

May direct that an instrument previously approved, or of a class, type or design previously approved, be submitted for re-examination

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Laboratory and Scientific Services Directorate
Director, Excise Duties and Taxes Division
Director, Industrial Commodities Division
Manager, Excise Duty Operations
Chief, Alcohol and Tobacco Section

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Subsection 148(4)

After re-examining an instrument, may revoke the approval of that instrument or instruments of the same class, type or design as that instrument

Headquarters Positions

Director General, Laboratory and Scientific Services Directorate
Director, Industrial Commodities Division
Chief, Alcohol and Tobacco Section

Subsection 148(5)

May determine whether approval of an instrument is indicated in an acceptable manner

Headquarters Positions

Director General, Laboratory and Scientific Services Directorate
Director, Industrial Commodities Division
Chief, Alcohol and Tobacco Section

Subsection 155(1)

May authorize a licensee to supply larger quantities of packaged alcohol to a remote store, if satisfied that delivery to that store is not possible for five consecutive months in every year

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Subsection 155(2)

May revoke an authorization under subsection 155(1)

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Subsection 155(3)

Notify the licensee of a revocation under subsection 155(2) and of its effective date

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Section 156

May approve the manner in which the marking on a special container is removed by the licensee

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty

Subsection 164(2)

May authorize a licensee to file separate returns and separate applications for refund in respect of a branch or division, and may impose conditions on such filing

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 164(3)

May revoke an authorization granted under subsection 164(2)

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 164(4)

Send a notice to the licensee, if an authorization is revoked under subsection 164(3), and specify the effective date of the revocation

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 165(2)

May apply small amounts payable against a person's liability

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Assistant Director, Business Division, Summerside Tax Centre
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Section 166

Specify the manner of electronic filing and the criteria that a person must meet to file returns electronically

Headquarters Positions

Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division

Subsection 168(1)

May extend the time for filing a return or providing information

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager or Chief, Investigations Division, Customs
Manager, Revenue Collections Division
Manager, Verification and Enforcement Division
Team Leader, Investigations Division
Team Leader, Revenue Collections Division

Section 169

May issue a demand requiring that a return be filed and stipulate the date by which the return must be filed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager or Chief, Investigations Division, Customs
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager, Revenue Collections Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Investigations Division
Team Leader, Revenue Collections Division

Subsection 170(3)

May issue to a person a notice specifying the amount owed by that person and the date by which the payment must be made

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division
Manager, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager, Revenue Collections Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Revenue Collections Division

Subsection 170(5)

May write off and cancel minimal interest amounts

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Ministerial Correspondence Section

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager, Revenue Collections Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Revenue Collections Division

Section 173

May waive or reduce interest payable under this Act

Headquarters Positions

Director General, Revenue Collections Directorate
Director General, Customs Appeals Directorate
Director General, Tax Appeals Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, Commodity Taxes, Tax Appeals Directorate
Manager, Adjudications Section

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Chief of Appeals
Manager, Litigation
Manager, Revenue Collections Division
Team Leader, Appeals
Team Leader, Litigation
Large Objections Case Manager

Subsection 176(1)

Refund amounts paid in error

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Section 181

May refund to a tobacco licensee the duty paid on reworked or destroyed tobacco products

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 182(1)

May refund an amount of tax to an importer of tobacco products manufactured in Canada if satisfied that the container is duly marked and that all foreign taxes and duties have been paid

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 182(4)

May refund special duty to a tobacco licensee in specified circumstances

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 183(1)

May refund special duty to a duty free shop licensee in specified circumstances

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 185(1)

May refund special duty on imported bulk spirits to a spirits licensee in specified circumstances

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 185(2)

May refund special duty on packaged imported spirits to an excise warehouse licensee in specified circumstances

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Section 186

May refund to an excise warehouse licensee the duty paid on packaged alcohol returned to the warehouse

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Section 187

May refund to an excise warehouse licensee the duty paid on the alcohol remaining in a returned marked special container and may approve the manner in which that alcohol is to be destroyed

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Approval of the manner in which the alcohol is destroyed under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Section 188

Assess, reassess or make an additional assessment of any amount payable; apply unclaimed refunds, overpayments or payments against other amounts; and refund excess amounts, with applicable interest

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Section 189

Assess, reassess or make an additional assessment of the amount of any refund payable to a person, pay the refund determined payable to the person, with applicable interest

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 191(5)

May at any time make an assessment for another fiscal month

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 191(6)

May at any time assess or reassess a fiscal month or an application for the purpose of taking the reduction of duty into account in respect of a refund or other payment

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 191(7)

May advance an alternative argument in support of an assessment

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Manager, Litigation
Team Leader, Appeals
Team Leader, Litigation
Large Objections Case Manager

Subsection 193(1)

Send a notice of assessment

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

Subsection 195(3)

May request a person who has filed a notice of objection to provide the information required under paragraph 195(2)(b) or (c) of the Act

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 195(7)

May accept a notice of objection that was not filed in the prescribed form and manner

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 195(8)

Reconsider the assessment, on receipt of a notice of objection, and vacate or confirm it or make a reassessment

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 195(9)

May confirm an assessment without reconsideration, when a person wishes to appeal directly to the Tax Court

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 195(10)

Send notice of the decision made under subsection (8) or (9) to the person who filed an objection

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 196(1)

May grant an application to extend the time for filing a notice of objection

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 196(4)

May accept an application to extend the time to file an objection that was not made in accordance with subsection 196(3) of the Act

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 196(5)

Consider without delay an application to extend the time to file an objection, grant or refuse it, and notify the person of the decision

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 204(1)

May, with the agreement of the person, refer a matter to the Tax Court

Headquarters Positions

Director General, Tax Appeals Directorate

Subsection 205(1)

May apply to the Tax Court for a determination of a question that, in his opinion, is common to the assessments of two or more persons

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Manager, Litigation

Subsection 205(3)

Serve a copy of the application on each person named in it and any other person likely to be affected by the determination

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Manager, Litigation

Subsection 205(6)

May appeal from the Court's determination under subsection 205(4)

Headquarters Positions

Director General, Tax Appeals Directorate

Subsection 206(3)

May specify in writing the form a record is to take and the information it must contain

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

Subsection 206(4)

May authorize that records be kept outside of Canada or in a language other than English or French

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

Subsection 206(6)

May require a person to keep specified records

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

Subsection 207(2)

May demand that a person retain records for the period specified in the demand

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

Subsection 207(3)

May give written permission for the disposal of records before the expiry of the required retention period

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

Subsection 208(1)

May, by notice, require a person to provide any information or record within the time stipulated in the notice

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director General, Tax Appeals Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Customs Operations Division, Investigations Directorate
Director, Excise Duties and Taxes Division
Director, Policy and Programs Division, Investigations Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Revenue Collections Division

Subsection 208(3)

May make an *ex parte* application to a judge for an authorization to require a third party to provide information or records relating to unnamed persons

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director General, Tax Appeals Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Customs Operations Division, Investigations Directorate
Director, Excise Duties and Taxes Division
Director, Policy and Programs Division, Investigations Directorate

Field Positions

Director, Tax Services Office

Subsection 209(1)

May apply to a judge for an order requiring a person to provide any access, assistance, information or record sought under section 208 or 260 of the Act

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director General, Tax Appeals Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Customs Operations Division, Investigations Directorate
Director, Excise Duties and Taxes Division
Director, Policy and Programs Division, Investigations Directorate

Field Positions

Director, Tax Services Office

Subsection 210(2)

May, by notice, require a resident or non-resident person to provide any foreign-based information or record

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director General, Tax Appeals Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Director, Customs Operations Division, Investigations Directorate
Director, Policy and Programs Division, Investigations Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Chief of Appeals
Manager, Revenue Collections Division

Subsection 210(8)

May make a motion to prohibit the introduction of foreign-based information or record, if there was failure to comply with a request to provide such information or record

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director General, Tax Appeals Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Director, Anti-Evasion Division, Investigations Directorate
Director, Customs Operations Division, Investigations Directorate
Director, Policy and Programs Division, Investigations Directorate
Director, Tax Operations Division, Investigations Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate
Manager, Excise Duty Operations
Manager, Tax Investigations
Manager, Tobacco Task Force, Investigations Directorate

Field Positions

Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Chief of Appeals
Manager, Revenue Collections Division

Subsection 211(5)

May provide appropriate persons with confidential information that may be regarded as necessary for a purpose relating to the life, health, or safety of an individual or to the environment in Canada or any other country

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director General, Customs Appeals Directorate
Director General, Revenue Collections Directorate
Director General, Tax Appeals Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Tax Centre
Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Chief of Appeals
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager, Revenue Collections Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Revenue Collections Division

Subsection 211(9)

May appeal an order or direction made in the course of or in connection with legal proceedings requiring an official to give or produce evidence relating to any confidential information

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Director, Policy and Programs Division, Investigations Directorate

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Chief of Appeals
Regional Manager, Excise Duty

Paragraph 212(2)(e)

May waive the requirement for a trustee in bankruptcy to file a return

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager or Chief, Investigations Division, Customs
Manager, Revenue Collections Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Investigations Division
Team Leader, Revenue Collections Division

Paragraph 212(3)(e)

May waive the requirement for a receiver to file a return

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager or Chief, Investigations Division, Customs
Manager, Revenue Collections Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Investigations Division
Team Leader, Revenue Collections Division

Subsection 212(4)

May issue a clearance certificate to a receiver or a representative

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager or Chief, Investigations Division, Customs
Manager, Revenue Collections Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Investigations Division
Team Leader, Revenue Collections Division

Subsection 219(3)

May file a stay of proceedings with the Tax Court

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, Commodity Taxes Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Manager, Litigation

Subsection 237(6)

May accept evidence that the alcohol or tobacco product that was removed from their excise warehouse or special excise warehouse was returned to that warehouse

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

Subsection 254(1)

May issue a notice imposing a penalty under any of sections 233 to 253

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

Subsection 260(4)

May make an *ex parte* application to a judge for a warrant authorizing an officer to enter a dwelling-house

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Customs Operations Division, Investigations Directorate
Director, Excise Duties and Taxes Division
Director, Policy and Programs Division, Investigations Directorate

Field Positions

Director, Tax Services Office
Regional Director, Customs
Director, Investigations Division, Customs
Assistant Director, Investigations Division

Section 265

May return things seized under section 260 of the Act, on receipt of satisfactory security

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Detachment Commander, Royal Canadian Mounted Police
Customs and Excise Section Commander, Royal Canadian Mounted Police

Subsection 266(1)

May sell, destroy or otherwise deal with anything seized under section 260 of the Act

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Detachment Commander, Royal Canadian Mounted Police
Customs and Excise Section Commander, Royal Canadian Mounted Police

Paragraph 266(3)(b)

May determine the value of things at the time of their seizure for the purpose of compensation payment

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Detachment Commander, Royal Canadian Mounted Police
Customs and Excise Section Commander, Royal Canadian Mounted Police

Subsection 270(1)

May cancel a penalty imposed in error and authorize the return of money paid in respect of the penalty, and may authorize the release of a thing seized in error or the return of security received in respect of the seizure

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Customs Appeals Directorate
Director, Excise Duties and Taxes Division
Manager, Adjudications Section
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Excise Duty
Regional Manager, Excise Duty
Detachment Commander, Royal Canadian Mounted Police
Customs and Excise Section Commander, Royal Canadian Mounted Police

Subsection 272(2)

May extend the time for making a request under section 271 of the Act, if satisfied that conditions set out in paragraphs (a) to (c) are met

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 272(3)

Notify the applicant of the decision

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 273(1)

Review the circumstances of the case, on receipt of a request under section 271, decide whether the contravention occurred and the action to be taken

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 273(2)

Notify the person of the decision

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 274(1)

Cancel the penalty imposed, if no contravention occurred, and authorize the return of money paid in respect of the penalty, or authorize the release of a thing seized or the return of security received in respect of the seizure

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 275(1)

If a contravention occurred, may confirm, increase, reduce or waive the penalty

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 275(2)

If a contravention occurred, may confirm the seizure, return the thing seized on receipt of a satisfactory amount of money, return any portion of any security taken, demand an amount of money sufficient in the circumstances, and impose applicable terms and conditions

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Paragraph 275(3)(b)

May determine a satisfactory amount of security, if the person appeals the decision

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division

Subsections 278(1) and (2)

May declare the extent and nature of a third party interest in a thing seized or forfeited, if satisfied that conditions set out in paragraph 278(2)(b) are met

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 278(7)

Notify the applicant of the decision regarding third party interest

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 279(2)

May extend the time for the time for making a request under section 278 of the Act, if satisfied that conditions set out in paragraphs (a) to (c) are met

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 279(3)

Notify the applicant of the decision

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 283(1)

Shall, on request of an applicant, direct that the thing seized be given to the applicant whose interest is established or that proportionate compensation be paid to the applicant

Headquarters Positions

Director General, Customs Appeals Directorate
Manager, Adjudications Section

Subsection 285(1)

May accept satisfactory security for any amount payable under the Act

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division

Subsection 285(2)

Surrender excess security on request

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division

Subsection 286(7)

May take collection action on the basis of a judgment rendered by the courts in a similar case, after notifying the person that the judgment has been given in the other case

Headquarters Positions

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, Accounts Receivable Division, Revenue Collections Directorate
Senior Programs Officer, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division

Subsection 286(8)

May take action to collect up to 50% of the total amounts unpaid by a person when that total exceeds \$1,000,000

Headquarters Positions

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, Accounts Receivable Division, Revenue Collections Directorate
Senior Programs Officer, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division

Subsection 287(1)

May make an *ex parte* application to a judge for authorization to proceed with collection action when the collection of an amount is in jeopardy

Headquarters Positions

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

Field Positions

Director, Tax Services Office

Subsection 287(4)

Serve an authorization granted under subsection 287(1) of the Act

Headquarters Positions

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

Field Positions

Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division

Subsection 287(6)

May apply to a judge for further direction when service may not be effected

Headquarters Positions

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

Field Positions

Director, Tax Services Office

Subsection 288(1)

May certify an amount payable by a debtor

Headquarters Positions

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

Field Positions

Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division

Subsection 288(8)

May authorize the sale or disposition of property

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division

Subsection 288(10)

May make an *ex parte* application to a judge for an order giving effect to a proceeding, charge, lien, priority or binding interest

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division

Subsection 289(1)

May require a third party who is, or will be, liable to make a payment to a debtor to pay that money to the Receiver General

Headquarters Positions

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, Accounts Receivable Division, Revenue Collections Directorate
Senior Programs Officer, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division
Resource Officer/Complex Case Office, Revenue Collections Division
Technical Advisor, Revenue Collections Division
Collections Officer, Revenue Collections Division
Collections Contact Officer, Revenue Collections Division

Subsection 289(2)

May require an institution or a person who will be lending or advancing funds to a debtor to pay that money to the Receiver General

Headquarters Positions

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, Accounts Receivable Division, Revenue Collections Directorate
Senior Programs Officer, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division
Resource Officer/Complex Case Office, Revenue Collections Division
Technical Advisor, Revenue Collections Division
Collections Officer, Revenue Collections Division
Collections Contact Officer, Revenue Collections Division

Subsection 289(4)

May stipulate the portion of periodic payments that is to be paid to the Receiver General instead of to a debtor

Headquarters Positions

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, Accounts Receivable Division, Revenue Collections Directorate
Senior Programs Officer, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division
Resource Officer/Complex Case Office, Revenue Collections Division
Technical Advisor, Revenue Collections Division
Collections Officer, Revenue Collections Division
Collections Contact Officer, Revenue Collections Division

Subsection 289(7)

May assess any person for any amount payable by the person under section 289

Headquarters Positions

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, Accounts Receivable Division, Revenue Collections Directorate
Senior Programs Officer, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division
Resource Officer/Complex Case Office, Revenue Collections Division
Technical Advisor, Revenue Collections Division
Collections Officer, Revenue Collections Division
Collections Contact Officer, Revenue Collections Division

Section 290

May require the retention of a specified amount by way of deduction or set-off

Headquarters Positions

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, Accounts Receivable Division, Revenue Collections Directorate
Senior Programs Officer, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division
Resource Officer/Complex Case Office, Revenue Collections Division
Technical Advisor, Revenue Collections Division
Collections Officer, Revenue Collections Division
Collections Contact Officer, Revenue Collections Division

Section 291

May acquire a debtor's property and dispose of it in any reasonable manner

Headquarters Positions

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

Subsection 292(1)

May require money seized from a debtor by a police officer to be turned over to the Receiver General instead of restoring it to the debtor

Headquarters Positions

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

Field Positions

Director, Tax Centre
Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Team Leader, Revenue Collections Division
Resource Officer/Complex Case Office, Revenue Collections Division
Technical Advisor, Revenue Collections Division
Collections Contact Officer, Revenue Collections Division

Subsection 293(1)

May give notice of the intention to seize, may issue a certificate of the failure to pay, and direct that the person's things be seized

Headquarters Positions

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

Field Positions

Director, Tax Services Office

Subsection 293(2)

May dispose of things seized in a manner considered appropriate

Headquarters Positions

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

Field Positions

Director, Tax Services Office

Subsection 294(1)

May demand payment of any amount owing or to be owed if a person is leaving Canada

Headquarters Positions

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

Field Positions

Director, Tax Services Office

Subsection 294(2)

May seize things of a defaulting person leaving Canada

Headquarters Positions

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

Subsection 295(4)

May assess any person for any amount payable by the person under section 295

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division

Subsection 295(7)

May make an assignment of a certificate to a director of a corporation

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division

Subsection 296(2)

May assess any person for any amount for which the person is liable under section 296

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division

Subsection 297(3)

May assess a transferee in respect of any amount payable by reason of section 297

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division

Subsection 301(12)

May present a document purporting to be a printout of information received under section 166

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

If Bill C-28, introduced in the 2nd Session of the 37th Parliament and entitled *An Act to implement certain provisions of the budget tabled in Parliament on February 18, 2003* receives Royal Assent, then, on the coming into force of section 91 of that Act, the authorization in relation to subsection 165(2) of the *Excise Act, 2001* is replaced by the following:

Subsection 165(2)

Apply small amounts payable against a person's liability

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate

Director General, Business Returns and Payments Processing Directorate

Director, Business Registration and Corporation Returns Division

Director, Excise Duties and Taxes Division

Manager, Excise Duty Operations

Manager, Excise Operations, Business Registration and Corporation Returns Division

Field Positions

Director, Summerside Tax Centre

Assistant Director, Business Division, Summerside Tax Centre

Manager, Corporate Services and Excise, Summerside Tax Centre

Team Leader, Excise Duties and Other Levies, Summerside Tax Centre

If Bill C-28, introduced in the 2nd Session of the 37th Parliament and entitled *An Act to implement certain provisions of the budget tabled in Parliament on February 18, 2003* receives Royal Assent, then, on the coming into force of section 92 of that Act, the authorization in relation to subsection 170(5) of the *Excise Act, 2001* is replaced by the following:

Subsection 170(4)

May cancel small amounts of interest

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations
Manager, Ministerial Correspondence Section

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager, Revenue Collections Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Revenue Collections Division

PART 2
(Excise Act, 2001)

Officers authorized to exercise powers and perform duties of the Minister of National Revenue under the provisions of the *Excise Act, 2001* set out below

Section 2 – Definition of “approved formulation”

May approve the formula to be used in making a product with alcohol and form an opinion that an imported product would be a product under paragraph (a) of this definition if made in Canada by a licensed user

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

Field Positions

Director, Tax Services Office
Assistant Director, Excise Duty
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

Subsection 18(2)

May impose restrictions on the use of particular grades of specially denatured alcohol

Headquarters Positions

Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director, Excise Duties and Taxes Division
Manager, Excise Duty Operations

A decision under this provision is based upon the recommendation of the Director General, Laboratory and Scientific Services Directorate, the Director, Industrial Commodities Division, or the Chief, Alcohol and Tobacco Section, or a person authorized to perform the duties of one of those positions.

PART 3
(Customs Act)

**Officers authorized to exercise powers and perform duties of
the Minister of National Revenue under section 142.1¹ of the *Customs Act***

Section 142.1

**May sell, destroy or otherwise deal with abandoned or forfeited spirits, specially
denatured alcohol, wine, raw leaf tobacco and tobacco products**

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Contraband and Intelligence Services Directorate, Customs Branch
Director General, Investigations Directorate, Compliance Programs Branch
Director General, Operational Policy and Coordination Directorate, Customs Branch
Director, Contraband and Intelligence Services Directorate, Customs Branch
Director, Investigations Directorate, Compliance Programs Branch
Director, Admissibility Programs Division, Operational Policy and Coordination Directorate,
Customs Branch
Director, Client Services Division, Operational Policy and Coordination Directorate,
Customs Branch
Director, Import Process Division, Operational Policy and Coordination Directorate,
Customs Branch
Director, Export Process Division, Operational Policy and Coordination Directorate,
Customs Branch

Field Positions

Regional Director, Customs
Director, Client Services Division, Customs
Director, Compliance Verification Division, Customs
Director, Contraband and Intelligence Services Division, Customs
Director, Investigations Division, Customs
Director, Program Services Division, Customs
District Director, Customs
Manager, Client Services Division, Customs
Manager, Compliance Verification Division, Customs
Manager or Chief, Contraband and Intelligence Services Division, Customs
Manager or Chief, Investigations Division, Customs
District Manager or Chief, Customs
Manager, Chief or Unit Head authorized to supervise officers in Customs
Superintendent or Supervisor authorized to supervise officers in Customs

¹ S.C. 2002, c. 22, s. 341

PART 4
(Excise Tax Act)

Officers authorized to exercise powers and perform duties of the Minister of National Revenue under the provisions of the *Excise Tax Act* set out below

Paragraph 68.5(3)(a)¹

May specify the period during which a fuel estimate is to be made and determine whether the estimate is acceptable

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director General, Audit Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Director, Financial Institutions and Real Property Division
Director, General Operations and Border Issues Division
Director, Public Service Bodies and Governments Division
Manager, Excise Operations, Business Registration and Corporation Returns Division
Manager, Excise Taxes and Special Levies

Field Positions

Director, Summerside Tax Centre
Director, Tax Services Office
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager, Revenue Collections Division
Manager, Verification and Enforcement Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Investigations Division
Team Leader, Revenue Collections Division
Team Leader, Verification and Enforcement Division

¹ S.C. 2002, c. 22, s. 428

Subsection 68.5(6)²

May extend the time for filing a reconciliation report

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Deputy Assistant Commissioner, Excise and GST/HST Rulings Directorate
Director General, Business Returns and Payments Processing Directorate
Director General, Audit Directorate
Director, Business Registration and Corporation Returns Division
Director, Excise Duties and Taxes Division
Director, Financial Institutions and Real Property Division
Director, General Operations and Border Issues Division
Director, Public Service Bodies and Governments Division
Manager, Excise Operations, Business Registration and Corporation Returns Division
Manager, Excise Taxes and Special Levies

Field Positions

Director, Tax Services Office
Director, Summerside Tax Centre
Assistant Director, Business Division, Summerside Tax Centre
Assistant Director, Excise Duty
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Assistant Director, Verification and Enforcement Division
Regional Manager, Excise Duty
Manager, Corporate Services and Excise, Summerside Tax Centre
Manager, Revenue Collections Division
Manager, Verification and Enforcement Division
Team Leader, Excise Duties and Other Levies, Summerside Tax Centre
Team Leader, Investigations Division
Team Leader, Revenue Collections Division
Team Leader, Verification and Enforcement Division

² S.C. 2002, c. 22, s. 428