

**AUTHORIZATION TO EXERCISE POWERS
OR PERFORM DUTIES OF
THE MINISTER OF NATIONAL REVENUE
UNDER THE
*AIR TRAVELLERS SECURITY CHARGE ACT***

Pursuant to subsection 9(2) of the *Air Travellers Security Charge Act*^a,

1. I hereby authorize a person holding the position of Deputy Commissioner or a position of Assistant Commissioner in the Canada Customs and Revenue Agency, or a person authorized to perform the duties of one of those positions, to exercise the powers and perform the duties of the Minister of National Revenue under the Act;
2. I hereby authorize an officer holding a position in the Canada Customs and Revenue Agency listed in the attached Schedule, or a person authorized to perform the duties of that position, to exercise the powers and perform the duties of the Minister under those provisions of the Act that are set out in that Schedule.

Original signed by
Elinor Caplan
Minister of National Revenue

December 18, 2002
Date

^a S.C. 2002, c. 9, s. 5

SCHEDULE

(Air Travellers Security Charge Act)

Officers authorized to exercise the powers and perform the duties of the Minister of National Revenue under the provisions of the *Air Travellers Security Charge Act* set out below ¹

Section 2 – Definition of “continuous journey”

The Minister may accept evidence of continuous journey for the purposes of subparagraph (b)(iii)

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Audit Directorate
Director, Audit Program Operations Division, Audit Directorate

Field Positions

Director, Tax Services Office
Assistant Director, Investigations Division
Assistant Director, Verification and Enforcement Division
Manager, Verification and Enforcement Division
Team Leader, Investigations Division
Team Leader, Verification and Enforcement Division

Section 10

The Minister may designate officers who may administer oaths and take and receive affidavits

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Tax Appeals Directorate
Director General, Audit Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director, Audit Program Operations Division, Audit Directorate
Director, Tax Operations Division, Investigations Directorate
Director, Policy and Programs Division, Investigations Directorate
Director, Anti-Evasion Division, Investigations Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Services Office
Director, Summerside Tax Centre

¹ NOTE: Section 8 of the *Air Travellers Security Charge Act* authorizes the Commissioner of Customs and Revenue to exercise the powers and perform the duties of the Minister under that Act.

Subsection 17(1)

The Minister authorizes the form and manner in which designated air carriers shall register

Headquarters Positions

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

Paragraph 17(2)(a)

The Minister authorizes the form and manner in which designated air carriers shall file a return and specifies the information required

Headquarters Positions

Director General, Business Returns and Payments Processing Directorate
Director, Business Registration and Corporation Returns Division
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 18

The Minister authorizes the form and manner of reporting amounts collected

Headquarters Positions

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

Subsection 21(2)

The Minister may apply small amounts payable to a carrier against liabilities of the carrier

Headquarters Positions

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

Subsection 22(1)

The Minister authorizes the form and manner in which designated air carriers may apply for authority to file separate returns and separate applications for refund

Headquarters Positions

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

Subsection 22(2)

The Minister may authorize air carriers 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

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

Field Positions

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

Subsection 22(3)

The Minister may revoke an authorization granted under subsection 22(2)

Headquarters Positions

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

Field Positions

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

Subsection 22(4)

If the Minister revokes an authorization under subsection 22(3), the Minister shall send a notice to the air carrier and specify the effective date of the revocation

Headquarters Positions

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

Field Positions

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

Subsection 23(1)

The Minister may specify the manner of electronic filing

Headquarters Positions

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

Subsection 23(2)

The Minister shall specify the criteria that must be met for an air carrier to file returns electronically

Headquarters Positions

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

Section 25

The Minister may extend the time for filing a return or providing information

Headquarters Positions

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

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Investigations Division
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division
Manager, Verification and Enforcement Division
Team Leader, Verification and Enforcement Division
Team Leader, Investigations Division

Section 26

The Minister may demand the filing of a return by a designated air carrier

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Investigations Division
Manager, Verification and Enforcement Division

Section 30

The Minister may waive or reduce any interest payable

Headquarters Positions

Director General, Tax Appeals Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

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

Subsection 32(3)

The Minister specifies the information to be included in the document evidencing a refund or credit

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Audit Directorate
Director, Audit Program Operations Division, Audit Directorate

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Investigations Division
Manager, Verification and Enforcement Division
Team Leader, Verification and Enforcement Division
Team Leader, Investigations Division

Subsection 33(1)

The Minister may pay a refund

Headquarters Positions

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

Subsection 33(4)

The Minister authorizes the form and manner in which a person may apply for a refund

Headquarters Positions

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

Subsection 37(2)

The Minister may specify in writing the form a record is to take and the information it must contain

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Audit Directorate
Director, Audit Program Operations Division, Audit Directorate

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Manager, Verification and Enforcement Division
Team Leader, Verification and Enforcement Division

Subsection 37(3)

The Minister may authorize that records be kept outside Canada or in a language other than English or French

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Investigations Division
Manager, Verification and Enforcement Division
Team Leader, Investigations Division
Team Leader, Verification and Enforcement Division

Subsection 37(5)

The Minister may require a person to keep any records that the Minister specifies

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Audit Directorate
Director, Audit Program Operations Division, Audit Directorate

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Investigations Division
Manager, Verification and Enforcement Division
Team Leader, Verification and Enforcement Division
Team Leader, Investigations Division

Subsection 37(8)

The Minister may demand that a person retain records for the period specified in the demand

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Investigations Division
Manager, Verification and Enforcement Division
Team Leader, Verification and Enforcement Division
Team Leader, Investigations Division

Subsection 37(9)

The Minister may give written permission for the disposal of records before the expiration of the required retention period

Field Positions

Director, Tax Services Office
Assistant Director, Verification and Enforcement Division
Assistant Director, Investigations Division
Manager, Verification and Enforcement Division
Team Leader, Verification and Enforcement Division
Team Leader, Investigations Division

Subsection 38(1)

The Minister may require a resident or non-resident to provide any information or record

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Audit Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director, Anti-Evasion Division, Investigations Directorate
Director, Audit Program Operations Division, Audit Directorate
Director, Tax Operations Division, Investigations Directorate
Director, Policy and Programs Division, Investigations Directorate
Director, Tax Avoidance and Special Audits Division
Director, Technical Applications and Valuations Division
Director, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Services Office
Assistant Director, Investigations Division
Assistant Director, Verification and Enforcement Division
Assistant Director, Revenue Collections Division
Manager, Verification and Enforcement Division
Manager, Revenue Collections Division

Subsection 38(7)

The Minister may make a motion to the court

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Audit Directorate
Director General, Investigations Directorate
Director, Anti-Evasion Division, Investigations Directorate
Director, Audit Program Operations Division, Audit Directorate
Director, Tax Operations Division, Investigations Directorate
Director, Policy and Programs Division, Investigations Directorate
Director, Tax Avoidance and Special Audits Division
Director, Technical Applications and Valuations Division

Field Positions

Director, Tax Services Office
Assistant Director, Investigations Division
Assistant Director, Verification and Enforcement Division
Manager, Verification and Enforcement Division

Subsection 40(1)

The Minister shall consider a refund application and assess the amount of the refund

Headquarters Positions

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

Subsection 43(1)

The Minister authorizes the form and manner in which a person may file a notice of objection

Headquarters Positions

Director General, Tax Appeals Directorate

Subsection 43(3)

The Minister may request a person who has filed a notice of objection to provide the information required by paragraphs 43(2)(b) or (c) of the Act

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 43(7)

The Minister may accept a notice of objection that was not filed in the prescribed form and manner

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 43(8)

On receiving an objection, the Minister shall reconsider an assessment and vacate or confirm it or make a reassessment

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 43(9)

The Minister 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, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 43(10)

The Minister shall notify the person who filed an objection of the Minister's decision

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 44(4)

The Minister may accept an application to extend the time to file an objection that was not made in accordance with subsection 44(3)

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 44(5)

The Minister shall consider the application, grant or refuse it, and notify the person of the decision

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Team Leader, Appeals
Large Objections Case Manager

Subsection 51(1)

The Minister may, with the agreement of the person, refer a matter to the Tax Court

Headquarters Positions

Director General, Tax Appeals Directorate

Subsection 52(1)

The Minister may apply to the Tax Court for a determination of a question that is common to the assessments of two or more persons

Headquarters Positions

Director General, Tax Appeals Directorate

Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals

Manager, Litigation

Subsection 52(3)

The Minister shall 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, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals

Manager, Litigation

Subsection 52(6)

The Minister may appeal from the Court's determination

Headquarters Positions

Director General, Tax Appeals Directorate

Subsection 53(3)

The Minister shall waive the penalty or interest under the specified circumstances

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

Section 55

The Minister may waive or cancel penalties

Headquarters Positions

Director General, Tax Appeals Directorate
Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

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

Subsection 62(4)

The Minister may file a stay of proceedings with the Tax Court

Headquarters Positions

Director General, Tax Appeals Directorate
Manager, GST/Excise Appeals Division, Tax Appeals Directorate

Field Positions

Chief of Appeals
Manager, Litigation

Subsection 69(1)

The Minister may authorize persons to lay an information or make a complaint

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch

Field Positions

Director, Tax Services Office

Subsection 70(1)

The Minister may authorize a person to inspect, audit or examine records, etc.

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Audit Directorate
Director General, Investigations Directorate
Director, Anti-Evasion Division, Investigations Directorate
Director, Tax Operations Division, Investigations Directorate
Director, Policy and Programs Division, Investigations Directorate

Field Positions

Director, Tax Services Office

Subsection 70(4)

The Minister may make an *ex parte* application to a judge to authorize a person to enter into a dwelling-house

Headquarters Positions

Deputy Assistant Commissioner, Compliance Programs Branch
Director General, Audit Directorate
Director General, Investigations Directorate
Director General, Revenue Collections Directorate
Director, Anti-Evasion Division, Investigations Directorate
Director, Tax Operations Division, Investigations Directorate
Director, Policy and Programs Division, Investigations Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Services Office

Subsection 73(1)

The Minister may accept satisfactory security

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 73(2)

The Minister surrenders 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

Subsection 74(1)

The Minister 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 Services Office
Assistant Director, Revenue Collections Division
Manager, Revenue Collections Division

Subsection 74(8)

The Minister may give consent to the sale or disposition of property

Field Positions

Director, Tax Services Office

Subsection 74(10)

The Minister may make an *ex parte* application for a court order

Headquarters Positions

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

Field Positions

Director, Tax Services Office

Subsection 75(1)

Garnishment - The Minister may require a third party that 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

Field Positions

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

Subsection 75(2)

Garnishment - The Minister may require an institution or a person that 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

Field Positions

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

Subsection 75(3)

Garnishment - The Minister may require a person to pay without delay amounts otherwise payable to a debtor or a secured creditor

Headquarters Positions

Director General, Revenue Collections Directorate
Director, Accounts Receivable Division, Revenue Collections Directorate
Manager, 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
Resource Officer/Complex Case Officer, Revenue Collections Division

Subsection 75(5)

The Minister may stipulate the portion of periodic payments that are 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

Field Positions

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

Section 76

The Minister may require the retention of a specified amount by way of deduction or set-off

Headquarters Positions

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
Manager, Excise Operations, Business Registration and Corporation Returns Division
Manager, Accounts Receivable Division, Revenue Collections Directorate

Field Positions

Director, Tax Services Office
Director, Summerside Tax Centre
Assistant Director, Revenue Collections Division
Assistant Director, Business Division, Summerside Tax Centre
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
Resource Officer/Complex Case Officer, Revenue Collections Division
Technical Advisor, Revenue Collections Division
Collections Officer, Revenue Collections Division

Section 77

The Minister may acquire a debtor's property and dispose of it in any manner the Minister considers reasonable

Headquarters Positions

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

Field Positions

Director, Tax Services Office

Subsection 78(1)

The Minister may require money seized from a debtor by a police officer to be turned over 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

Field Positions

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

Subsection 79(1)

The Minister 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 79(2)

The Minister may dispose of seized things in a manner the Minister considers appropriate

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

Subsection 80(1)

The Minister may demand payment of all amounts 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 80(2)

The Minister may seize things of a defaulting person leaving Canada

Headquarters Positions

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

Subsection 81(7)

The Minister may make an assignment

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 83(12)

The Minister may present a document purporting to be a printout of information received under section 23

Headquarters Positions

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

Subsection 83(15)

The Minister may certify as true, copies of records made under section 71

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Assistant Director, Investigations Division

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

Team Leader, Investigations Division

Investigator/Auditor, Investigations Division