

**DELEGATION OF THE MINISTER OF  
NATIONAL REVENUE'S POWERS AND DUTIES**

**EXCISE ACT**

**DESIGNATION**

This document supersedes any and all other designation instruments under the provisions of section 2 of the *Excise Act*.

Pursuant to section 2 of the *Excise Act*, as amended (the Act), I hereby designate the following officers holding a position in the Department of National Revenue and Royal Canadian Mounted Police, or a person authorized to perform the duties of one of those positions, to be superior officers for the purposes of the Act and regulations made thereunder.

Associate Deputy Minister  
Assistant Deputy Minister  
Director General, Excise Duties and Taxes Directorate  
Director General, Revenue Collections Directorate  
Director, Accounts Receivable Division  
Director, Adjudications Division  
Director, Excise Duty Operations Division  
Director, Tax Services Office  
Assistant Director, Revenue Collections Division  
Assistant Director, Verification and Enforcement Division  
Regional Manager, Excise Duties  
Manager, Revenue Collections Division  
Manager, Verification and Enforcement Division  
Team Leader, Verification and Enforcement Division  
Detachment Commander, Royal Canadian Mounted Police  
Customs and Excise Section Commander, Royal Canadian Mounted Police  
Commissioned Officer, Royal Canadian Mounted Police

**NOTE:**

**Pursuant to section 2 of the Act, the Deputy Minister is considered a superior officer for the purposes of the Act and regulations made thereunder.**

Martin Cauchon, P.C., M.P.

Date

**DELEGATION OF THE MINISTER OF  
NATIONAL REVENUE'S POWERS AND DUTIES**

**EXCISE ACT**

**AUTHORIZATION**

This document supersedes any and all other authorization instruments under the provisions of the *Excise Act* listed in the Schedule below.

1. Pursuant to subsection 65(2) of the *Excise Act*, as amended (the Act), I hereby authorize a person holding the position of Deputy Minister, Associate Deputy Minister and Assistant Deputy Minister in the Department of National Revenue, or a person authorized to perform the duties of one of those positions, to exercise the powers and perform the duties of the Minister under the Act; and
  
2. I authorize a superior officer holding a position in the Department of National Revenue and Royal Canadian Mounted Police 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 the attached Schedule.

\_\_\_\_\_  
Martin Cauchon, P.C., M.P.

\_\_\_\_\_  
Date

## SCHEDULE

**Officers authorized to exercise the powers and perform the duties of the Minister under the *Excise Act*.**

**NOTE:**

**Although officials of Revenue Collections Division and Verification and Enforcement Division in Field Offices have been designated as "superior officers" for the purposes of the *Excise Act*, this delegation applies only to those in offices responsible for the excise program.**

**Subsection 3(1)**

**May be the sole judge of the use of a chemical still**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Regional Manager, Excise Duties

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

**Section 5**

**May approve of a formula for the manufacture of articles in a "bonded manufactory"**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Regional Manager, Excise Duties

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

**NOTE:**

**Final approval of a formula is based upon the recommendation of the Director, Laboratory and Scientific Services, and the Industry Specialist**

**Subsection 8(1)**

**May refuse, in the public interest, to issue a licence or grant a privilege authorized under the Act**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Section 13**

**May prescribe the form of an application for a licence and designate officers to whom applications are to be made**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 14(2)**

**May prescribe the form for an application to transfer a licence to any other premises situated within the same excise division**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 17(2)**

**May judge whether proposed licensed premises are so situated as to embarrass or endanger the full collection of revenue**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Regional Manager, Excise Duties

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

**Section 20**

**May authorize an application for a licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Regional Manager, Excise Duties

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

**Subsection 21(1)**

**May declare a licence forfeited where a manufacturer imposes exclusive conditions of sale on a purchaser so as to restrain competition**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 21(3)**

**Must be satisfied that practices restraining competition have ceased, before a new licence is granted**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 21(4)**

**A decision is final on whether the sale or consignment of goods is, or is not, subject to the terms and conditions mentioned in section 21**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Section 27**

**May be the sole judge of what would be sufficient cause for requiring a new list and description of apparatus, etc., for a licence application and may require them from an applicant**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Paragraph 31(a)**

**May give permission for the disposal of records prior to six years from the end of the calendar year in respect of which they are being kept**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 32(1)**

**May prescribe the form for the yearly inventory of stock and may require that an inventory be made at any intermediate time**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 32(1.2)**

**May prescribe the form for the yearly inventory of stock in a "bonding warehouse" and may require that an inventory be made at any intermediate time**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Section 44**

**May examine and approve or refuse to approve instruments to be used in determining the quantity or volume of alcohol for purposes of the Act or regulations**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Regional Manager, Excise Duties

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

**NOTE:**

**A decision regarding this provision is based upon the recommendation of the Director, Laboratory and Scientific Services, and the Industry Specialist**



**Subsection 45(3)**

**May approve an alternative method in determining the quantity or volume of alcohol**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Regional Manager, Excise Duties

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

**NOTE:**

**A decision regarding this provision is based upon the recommendation of the Director, Laboratory and Scientific Services, and the Industry Specialist**

**Subsection 50(2)**

**May approve a guarantee company putting up a bond and determine the amount of the bond required to be put up for distillers**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 50(3)**

**May determine the amount of the bond to be put up by a government agency applying for a licence to operate a "bonding warehouse"**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 50(4)**

**May approve a guarantee company putting up a bond and determine the amount of the bond required for a licence for a "bonding warehouse"**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 50.1(1)**

**May cancel a "bonding warehouse" licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 56(1)**

**May order the sale of goods in any warehouse in order to pay duties on missing goods**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Accounts Receivable Division

Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

Assistant Director, Revenue Collections Division

Assistant Director, Verification and Enforcement Division

Regional Manager, Excise Duties

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

**Subsection 56(2)**

**Must be satisfied that no goods have been illegally removed, following which goods may be re-warehoused upon payment of the duties on deficient goods**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

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

**Section 64**

**May direct the form of entry papers and manner of attesting for warehousing, ex-warehousing and other purposes**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Section 69**

**May be the official who receives a schedule of property seized**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office  
Assistant Director, Revenue Collections Division  
Assistant Director, Verification and Enforcement Division  
Regional Manager, Excise Duties  
Manager, Verification and Enforcement Division  
Team Leader, Verification and Enforcement Division

**Section 71**

**May direct how to deal with condemned goods**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Adjudications Division  
Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office  
Assistant Director, Revenue Collections Division  
Assistant Director, Verification and Enforcement Division  
Regional Manager, Excise Duties  
Manager, Verification and Enforcement Division  
Team Leader, Verification and Enforcement Division

**Subsection 102(4)**

**May remit a penalty where satisfied that the person liable was not privy to an unlawful abstraction**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office  
Assistant Director, Revenue Collections Division

**Subsection 110.1(2)**

**May extend the time for the payment of duty**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director General, Revenue Collections Directorate  
Director, Accounts Receivable Division

Field Positions

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

**Section 112**

**May deal with articles seized**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Accounts Receivable Division

Field Positions

Director, Tax Services Office

Detachment Commander, Royal Canadian Mounted Police

Customs and Excise Section Commander, Royal Canadian Mounted Police

Commissioned Officer, Royal Canadian Mounted Police

**NOTE:**

**Although various officers of the Royal Canadian Mounted Police have been designated as superior officers for purposes of the *Excise Act*, it is recommended they be permitted to act as such for limited purposes, those being the powers conferred to the Minister via subsection 112(2) of the *Excise Act***

**Section 124**

**May make a determination and release a seizure made in error**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Adjudications Division

Field Positions

Director, Tax Services Office

Assistant Director, Revenue Collections Division

**Subsection 130(1)**

**May approve a guarantee company and determine the amount of a bond (not less than two hundred thousand dollars) to be provided in connection with a distiller's licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Paragraph 132(1)(b)**

**May grant a licence for a chemical still**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

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

**Paragraph 132(1)(c)**

**May approve a guarantee company putting up a bond in connection with a chemical still licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 135(2)**

**May approve the sale and delivery of spirits for scientific and medicinal purposes, following which a drawback may be granted**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 136(2)**

**May grant a licence to pharmacists to use spirits**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 136(4)**

**May grant the licence required for receiving spirits**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 136(6)**

**May approve a guarantee company putting up a bond for licensed pharmacists**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office  
Regional Manager, Excise Duties

**Subsection 137(3)**

**May authorize the assessment of duty when the yield of damaged grain or mill offal is less than one litre of absolute alcohol to three and six-tenths kilograms**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 138(1)**

**May be satisfied that the loss of spirits occurred through shrinkage by evaporation, re-distillation or when the fusel-oil was separated**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 140(1)**

**May approve materials, plans and designs of apparatus used in the manufacture of spirits**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 142(2)**

**May approve the manner in which the safe in which the "tail of the worm" is enclosed in every distillery is constructed**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division



Field Positions

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

**Subsection 143(1)**

**May stipulate the capacity of closed spirit-receivers**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Section 155**

**May approve the form and wording on labels**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 160(2)**

**May approve the repair of a perforated apparatus**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 168(1)**

**May approve a guarantee company and determine the amount of the bond required (not less than five thousand dollars) in order to obtain a brewer's licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 169(2)**

**May approve a guarantee company putting up a bond in connection with a brewer's licence and approve the formula to be used in the manufacturing process**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 182(1)**

**May approve a guarantee company putting up a bond in connection with the granting of a "bonded manufacturing" licence and determine amount of the bond (not less than five thousand dollars)**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Section 183**

**May require a description of the materials to be used in "bonded manufacturing" and be the sole judge of whether proportions stated make evasion of duty possible**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Section 192**

**May authorize the removal of spirits or specially denatured alcohol from any "bonded manufactory"**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 196(1)**

**May approve a guarantee company putting up a bond in connection with a tobacco or cigar manufacturer licence and determine the amount of the bond (not less than one thousand dollars)**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 199(1)**

**May maintain a register numbering the "manufactories" of tobacco and cigars and issue them a register number**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 221(1)**

**May approve a guarantee company putting up a bond in connection with a tobacco packer licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Section 243**

**May judge alcohol to be non-potable (denatured); form an opinion that spirits are non-potable (denatured); and approve special denaturants**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**NOTE:**

**A decision regarding this provision is based upon the recommendation of the Director, Laboratory and Scientific Services, and the Industry Specialist.**

**Subsection 250(1)**

**May authorize the granting of a licence to manufacture wood alcohol and approve a guarantee company putting up a bond in connection with the licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 256(1)**

**May grant a special temporary licence to engage in the manufacture of denatured spirits**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 256(2)**

**May determine the amount of security (not less than four thousand nor more than ten thousand dollars) to be put up by an applicant for a special temporary licence to manufacture denatured spirits**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

**Subsection 256(3)**

**May decide whether a guarantee company or a chartered bank putting up a bond is acceptable**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 256(4)**

**May approve the form of a bond of a guarantee company**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Field Positions

Director, Tax Services Office

**Subsection 257(1)**

**May require supporting information relating to a distilling process from an applicant for a special temporary licence to manufacture denatured spirits**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

Director, Tax Services Office

Assistant Director, Verification and Enforcement Division

Regional Manager, Excise Duties

Manager, Verification and Enforcement Division

Team Leader, Verification and Enforcement Division

**Subsection 257(2)**

**May determine a period of less than a year for a temporary licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate

Director, Excise Duty Operations Division

Field Positions

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

**Subsection 257(3)**

**May determine persons to whom licences are not to be granted**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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

**Subsection 259(2)**

**May allow additional time for a manufacturer in relation to the expiration of a special temporary licence**

Headquarters Positions

Director General, Excise Duties and Taxes Directorate  
Director, Excise Duty Operations Division

Field Positions

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