

## **PART II**

### **ADMINISTRATION**

#### **Director General and other officers and their responsibilities**

5. (1) The Director General shall have the superintendence of all matters relating to goods and services tax, subject to the direction and control of the Minister.

(2) Subject to the general direction and supervision of the Director General, a senior officer of goods and services tax shall have and exercise all powers conferred on the Director General under this Act other than those conferred by sections 8, 62, 76, 77, 172 and 173.

(3) Any person other than an officer of customs may be appointed by or employed with the concurrence of the Director General for any duty or service relating to goods and services tax and the person shall be deemed to be an officer of goods and services tax.

(4) The Director General may, by authorization in writing, confer on any officer of goods and services tax not being a senior officer of goods and services tax all or any of the powers of a senior officer of goods and services tax for a period not exceeding ninety days in respect of any one authorization.

(5) Any officer of goods and services tax shall have the duties and powers to enforce and ensure due compliance with the provisions of this Act.