

31 C.F.R. § 27.2

Definitions.

(a) The term “assessing official” means:

- (1) The head of a bureau or other subdivision of the Department of the Treasury who has been delegated the authority to assess civil penalties under 31 U.S.C. 333(c); or
- (2) An officer or employee of a bureau or subdivision at the grade of GS-15 or above to whom such authority has been redelegated by the head of such bureau or subdivision.

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