

Dancause, John

From: Kendall, Ann
Sent: November 19, 2014 10:24 AM
To: Dancause, John
Subject: FW: Treasure Island Coins - CBSA ruling request

As requested

From: Milne, Mike
Sent: October 31, 2014 10:17 AM
To: Kendall, Ann
Cc: Jones, Theresa; Sears, Mark; Drabyk, Holly; Dancause, John
Subject: RE: Treasure Island Coins - CBSA ruling request

The contravention is governed by the Proceeds of Crime Legislation and any determination as to goods would emanate from the *Customs Tariff*.

I suspect his CRA reference is a moot point. The important point is whether the goods seized are goods or do they qualify as currency that need to be reported.

I think JL's e-mail should help.

Mike Milne
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From: Kendall, Ann
Sent: October 31, 2014 9:57 AM
To: Milne, Mike
Cc: Jones, Theresa; Sears, Mark; Drabyk, Holly; Dancause, John
Subject: RE: Treasure Island Coins - CBSA ruling request

Thank you Mike

My question is in regards to the link the claimant provided for CRA (coins are classified as Financial Instruments, however, the document also dates to 1999, <http://www.cra-arc.gc.ca/E/pub/gm/17-1/17-1-e.html>) which states different to what we are utilizing with (PCMLTFA). I have to address this issue as it is the basis of his appeal.

Does the new PCMLTFA legislation out-rule the 1999 CRA information?

Thank u
Ann

From: Milne, Mike
Sent: October 31, 2014 9:46 AM
To: Kendall, Ann
Subject: FW: Treasure Island Coins - CBSA ruling request

Mike Milne
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From: Boudreau, Terry
Sent: October 31, 2014 9:44 AM
To: Milne, Mike
Subject: FW: Treasure Island Coins - CBSA ruling request

Joanne Lepage's email below is very informative.

Hope this helps.

Terry

From: Strickland, Jeffrey
Sent: April 21, 2011 10:02 AM
To: Boudreau, Terry; McIntosh, Lesley
Cc: Lacroix, Danielle
Subject: FW: Treasure Island Coins - CBSA ruling request

The below email may help you with the gold/silver coins files you have.

Although I don't know where the reference is from, it appears the Agency's position with respect to the definition of currency is that it includes "includes all foreign and domestic bank notes and circulation coins"

Using this definition, the seizure of gold/silver coins under the *Customs Act* for non-report may be appropriate as opposed to the PCMLTFA.

Hope this helps,
Jeff

Circulation Argument

From: Lepage, Joanne
Sent: August 31, 2010 10:56 AM
To: 'Meyer@livingstonintl.com'
Cc: 'THarman@livingstonintl.com'; Lacroix, Danielle; Paulin, Desiree
Subject: FW: Treasure Island Coins - CBSA ruling request

Good Morning Marion,

The Canada Border Services Agency (CBSA) is responsible for the administration and enforcement of Part 2 of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (PCMLTFA) that was implemented on January 6, 2003. Part 2 legislates that every person or entity must report to the CBSA the importation or exportation of currency or monetary instruments valued at the equivalent of CAD \$10,000 or greater.

In response to your request, the definition of currency and monetary instruments as follows:

Currency includes all foreign and domestic bank notes and circulation coins.

Monetary instruments means the following instruments in bearer form (blank, cash, to the bearer) or in such other form as title to them passes on delivery, namely,

(a) securities, including stocks, bonds, debentures and treasury bills; and

(b) negotiable instruments, including bank drafts, cheques, promissory notes, travelers cheques and money orders, other than warehouse receipts or bills of lading.

As previously discussed with Terry Harman, gold and silver coins are not deemed currency or monetary instruments under the PCMLTFA cross border reporting regime. As such, there is no obligation pursuant to the PCMLTFA to submit a written report for such commodities.

I remain available should you require any additional information or clarification.

Joanne A. Lepage

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Government of Canada | Gouvernement du Canada

From: Meyer, Marion [<mailto:MMeyer@livingstonintl.com>]
Sent: August 26, 2010 2:06 PM
To: Lepage, Joanne
Cc: Harman, Terry
Subject: Treasure Island Coins - CBSA ruling request

Hello Joanne,

Further to recent conversations you have had with Terry Harman from Livingston regarding our client Treasure Island Coins, please accept the attached letter requesting a ruling with respect to Cross-Border Currency and Monetary Instruments Reporting Regulations. Treasure Island Coins plans to import gold and silver products into Canada. Along with the ruling request letter, attached is product literature for the gold and silver products in question.

Thank you for your assistance. Please let me know if additional information is required.

Régards,
Marion,
Marion Meyer, Project Co-ordinator
Livingston Consulting

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