

27. Why did the seizing Officer Debski feel he needed to consult the Superintendent? What questions did he ask the superintendent? Was it to confirm whether an arrest was appropriate? Please include the superintendent's officer notebook entries as evidence, and list all questions officer Debski asked the superintendent.

**BSOs are supposed to consult with a superintendent any time enforcement action takes place. Recollection is that the discussion focused on how the coins should be treated, as currency or a commodity. Superintendent Kroeker does not have any notes with respect to this discussion or enforcement action.**

28. When did Superintendent Kroeker commence employment with the CBSA?

**September 2002**

29. When did Officer Debski commence employment with the CBSA?

**November 2010**

30. Is the Superintendent's advice that gold coins that match the criteria in the document he referred to in question 26 incorrect according to CBSA's Legal Services Unit? Explain in detail your reasoning why the Superintendent was correct or incorrect.

**The information contained in the information bulletin at question 26 is correct and in line with the CBSA's current position with respect to gold and silver collector coins.**

31. Explain in detail how the CBSA "Online rating" software generates a tax rate as output. What inputs are used in the determination, and how are they processed to produce the output rating?

**Please refer to the answer provided in question 23.**

32. Please provide the video recording from security cameras or other recording sources within the CBSA control, showing the interaction between Officer Christopher Debski and Radu Hociung on Oct 21, 2014 between the approximate times of 17:48 and 19:15, and the transcript of the conversation.

**Video footage of the enforcement action is not available. The CBSA does not maintain transcripts of conversations had with the public.**

33. The seizing officer claimed that if the "terms of release" are paid, then no tax or duty are owed, not even the tax he claimed to be applicable as per his own online rating. Is this correct according to CBSA? Explain in detail, with complete references to applicable legislation, why the CBSA "terms of release" would absolve an importer from the obligation to pay taxes and duty. Does this policy apply only to gold and silver coins, or generally to any imported goods?

**Following the seizure of goods, BSOs may return the goods pursuant to subsection 117(1)(a) of the *Customs Act*, upon payment of an amount of money equal to the aggregate of the value for duty of the goods and the amount of duties levied thereon at the time of the seizure.**

**For the purposes of the *Customs Act*, the term "duties" means any duties or taxes levied or imposed on imported goods under the *Customs Tariff*. That said, the amount of terms of release calculated for the return of goods is said to include all applicable duties and taxes.**