

Recourse Directorate

1686 Woodward Dr.
Ottawa, ON, K1A 0L8

Radu Sebastian Hociung
226 Willowdale Avenue
Waterloo, ON
N2J 3M1

March 9, 2015

Subject: Request for a Ministerial Decision CS – 74472 / 4273-14-0724

Mr. Hociung,

Although your correspondence dated January 21, 2015 was acknowledged on February 3, 2015, I would like to provide you with additional information following the receipt of an opinion from our Legal Services Unit.

In the *Proceeds of Crime Money Laundering and Terrorist Financing Regulations* (PCMLTFR), “cash” is defined as:

“cash” means coins referred to in section 7 of the *Currency Act*, notes issued by the Bank of Canada pursuant to the *Bank of Canada Act* that are intended for circulation in Canada or coins or bank notes of countries other than Canada. (*espèces*)

In the French version of the PCMLTFR, the term “cash” is translated as “espèces”. The English translation of “espèces” within the *Proceeds of Crime Money Laundering and Terrorist Financing Act* (PCMLTFA) is “currency”. Therefore, it is concluded that it was Parliament’s intent to equate “cash” and “currency” within the context of the PCMLTFA and PCMLTFR.

When applying the principles of statutory interpretation, the common denominator under the definition of “cash” as per the PCMLTFR is in the phrase “intended for circulation”.

On the basis of the foregoing, the Canada Border Services Agency (CBSA) is of the view that foreign coins **intended for circulation** would be considered as **currency** to be reported under the provisions of the PCMLTFA. However, foreign coins that are **not intended for circulation** are to be considered **goods** and are to be reported under the *Customs Act*.

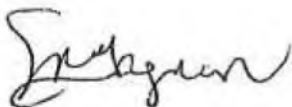
In the circumstances of this enforcement action, the information available suggests that the foreign coins were not intended for circulation, and as such have been deemed goods to be reported under the *Customs Act*. On the basis of the documentation on file, it appears that the goods in question were acquired outside of Canada and were not properly reported to the CBSA. Consequently, it appears a contravention of the *Customs Act* may have occurred, and the enforcement action may have been warranted. Without information or documentation to dispute this allegation, the enforcement action may be maintained as assessed.

You may, within 30 days from the date of mailing of this correspondence, provide any additional information or documentation that you believe will assist in making the decision in this case. All of the information submitted by mail should quote the file number and be sent to the address below:

Canada Border Services Agency
Recourse Directorate, Appeals Division
1686 Woodward Dr.
Ottawa, Ontario
K1A 0L8

I can assure you that the evidence on file will be carefully considered when this matter is reported for final decision. As soon as a decision is rendered, you will be notified by registered mail.

Regards,



M. Gagnon

Senior Appeals Officer, Appeals Division, Recourse Directorate
Canada Border Services Agency
Tel. No.: (613) 960-5070
Fax No.: (613) 960-5129

c.c. Issuing Office

EMAIL:

Subject: CS-74472 / 4273-14-0724

FOR: TRAFFIC OPERATIONS (4273) – Queenston Bridge

Please accept in attachment a copy of a letter that was sent to the claimant in the above-noted enforcement action / appeal.

No further comments are required at this time.

Should you have any questions, do not hesitate to contact me.

Thank you.