

7. When did Jeffrey Strickland first state or endorse the policy that "gold and silver coins are not currency"?

**Mr. Strickland was introduced to the CBSA's position that foreign coins (collector coins) are goods for the purposes of reporting under the *Customs Act* in or about April 2011.**

8. When did Jeffrey Strickland commence employment with the CBSA?

**August 2004**

9. Has Jeffrey Strickland ever known gold and silver coins to be currency during his career with the CBSA? Please include written evidence of the same.

**Mr. Strickland has understood that non-circulation coins do not fall within the definition of currency since 2011, and has no recollection of being introduced to the subject, or having a position on the subject prior to this point in time.**

10. When did Joanne Lepage first state or endorse the policy that "gold and silver coins are not currency"?

**The determination that gold and silver coins constitute "goods" within the meaning of the *Customs Act* is derived from legal opinions dating back several years. Joanne was first made aware of this legislative interpretation in 1997 which sets out that coins or banknotes being imported where the intrinsic value is higher than its fiduciary value - e.g. collector coins with a value higher than their face value - fall within the purview of the *Customs Act* and must therefore be reported under this Act.**

11. When did Joanne Lepage commence employment with the CBSA?

**May 1990**

12. Has Joanne Lepage ever known gold and silver coins to be currency during her career with the CBSA? Please include written evidence of the same.

**During the course of her career, Ms. Lepage only encountered instances pertaining to collector coins which were "goods" within the meaning of the *Customs Act* and not "currency" under the provisions of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* or its associated regulations.**

13. How were gold coins issued by Canadian and foreign authorities of purity over 99.5% fine gold treated prior to the creation of the policy that they are not currency? Include any documentation available as proof.

**The above noted, namely that coins being imported where the intrinsic value is higher than its fiduciary value - e.g. collector coins with a value higher than their face value - fall within the purview of the *Customs Act* remains a constant. The characterization of collector coins as "goods" rather than "currency" was unaffected by the coming into force of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*.**

14. Are there any gold or silver coins in existence in Canada or other countries that would qualify as domestic or foreign currency according to CBSA? Enumerate all the gold and silver coins types that the CBSA has classified, in the year 2000 or afterwards, as currency for *PCMLTFA* and/or *Customs Act* purposes. Include issuing country, coin description and denomination.