

radu, Ashlee

From: root@rc.gc.ca
Sent: October 23, 2014 12:39 PM
To: CBSA-ASFC_Appeals-Appels
Subject: Enforcement Appeal Form

Confirmation: Thank you for submitting your appeal. Please print this page for your records.

subject: Enforcement Appeal Form

language: english [language=1]

fmrID: rcms2013a

typereview: Customs Seizure Receipt [documentType=3]

enforcement action number: 4273-14-0724

date submitted: 2014-10-23

date of action: 2014-10-21

client type: individual [appellantType=1]

client first name: Radu Sebastian

client surname: Hociung

client address: 226 Willowdale Av

client city: Waterloo

client country: Canada [clientCountry=1]

client province/state: Ontario [clientProvinceState=ON]

client postal/zip code: N2J 3M1

client phone number: 519-883-8454

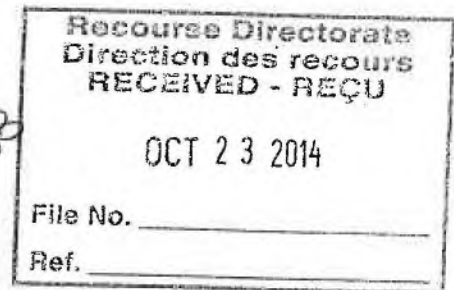
representation: I have a representative

representative type: Law Firm [representativeType=7]

representative name: Giesbrecht, Griffin, Funk & Irvine LLP

representative contact person: Martin F. Mahlstedt

representative address: 60 College St



representative city: Kitchener

representative country: Canada [representativeCountry=1]

representative province/state: Ontario [representativeProvinceState=ON]

representative postal/zip code: N2H 5A1

representative phone number: 519-579-4300

details: I believe the seizure is wrongful for the following reasons:

1. The Gold Buffalo coins are US Legal Tender and IRA eligible investments as declared by the United States Mint (http://www.usmint.gov/mint_programs/buffalo24k/?action=amBuffBull).

2. The Silver Eagle coins are US Legal Tender and IRA eligible investments as declared by the United States Mint (http://www.usmint.gov/mint_programs/american_eagles/?Action=american_eagle_silver).

3. The coins are classified as Financial Instruments by Canada Revenue Agency, per GST/HST memorandum 17.1 from April 1999, section 123(1) para 28, and thus exempt from tax, per para 2. (http://www.cra-arc.gc.ca/E/pub/gm/17-1/17-1-e.html#P213_10371). I have confirmed this with the technical inquiries line, 1-800-959-8287, along with the following:

- a) The coins fit the definition of Financial Instruments as stated.
- b) Even though they are non-circulating currency, they are still currency and thus exempted from tax when imported.
- c) The CBSA term of "monetary instruments" is equivalent to the CRA term of "financial instruments"

4. The combined value of all the coins, all of which are US legal tender, and thus a monetary instruments is USD \$5700. As their value is under C \$10,000, I was not required to declare them, per CBSA regulations. Also, I was not asked about the amount of cash or financial instruments I carried, which would have required me to disclose.

Kindly return my money

Sincerely,
Radu Hociung

certification: yes

Submit: Submit

IP: 24.246.31.171

Mozilla/5.0 (Windows NT 6.1; WOW64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/38.0.2125.104 Safari/537.36

