



Ottawa, October 18, 2004

MEMORANDUM D19-14-1

In Brief

CROSS-BORDER CURRENCY AND MONETARY INSTRUMENTS REPORTING

Paragraph 1 of the Definitions of this Memorandum has been revised to reflect a change in the definition of “monetary instruments”. The paragraph (ii) has been deleted.



Printed in Canada



Ottawa, May 31, 2004

MEMORANDUM D19-14-1

CROSS-BORDER CURRENCY AND MONETARY INSTRUMENTS REPORTING

This Memorandum explains the legislative and regulatory provisions, guidelines, and procedures associated with the requirement to report to customs the physical cross-border movement of currency or monetary instruments.

TABLE OF CONTENTS

	Page		
Legislation	1	Exemption Applicable to Imported Shares	
Definitions	1	Exception	7
Reporting of Importations and Exportations	2	Duty to Answer and Comply	7
Minimum Value of Currency or Monetary Instruments	2	Cancelling Reports	7
General Manner of Reporting	2	Verification	8
Reporting	2	Searching Persons	8
Retention	5	Searching Conveyances	8
Penalties	5	Searching Baggage	8
Guidelines and General Information	5	Searching Mail	8
General Manner of Reporting – Forms	5	Seizures	8
Completed Forms	6	Retention	8
Import Reporting	6	Transfers of Monies	9
Imports by Mail	6	Request for Review of a Seizure Process	9
Imports by Rail	6	Third-party Claims	9
Commercial Imports by Air	6	Disclosure of Information	9
Reporting at Point of Clearance	6	Disclosure by the CCRA	9
In-transit Passengers	6	Disclosure by FINTRAC	9
Telephone Reporting	6	Additional Information	10
Self-reporting Modes	7	Appendix A – Form E677, <i>Cross-Border Currency or Money Instruments Report – Individual</i>	11
Any Other Imports	7	Appendix B – Form E667, <i>Cross-Border Currency or Money Instruments Report – General</i>	13
Emergency Imports	7	Appendix C – Form E668, <i>Cross-Border Currency or Money Instruments Report Made by Person in Charge of Conveyance</i>	15
Export Reporting	7		
Individuals	7	Legislation	
Commercial Exports	7	<i>The Proceeds of Crime (Money Laundering) and Terrorist Financing Act (PCMLTFA)</i>	
Exports by Mail	7	Part 2 of the PCMLTFA requires that every person or entity the obligation to report to a customs officer the importation or exportation of currency or monetary instruments of a value equal to or greater than CAN\$10,000 or its equivalent. Part 2 also provides the authority for the CBSA to administer and enforce the cross-border movement of currency or monetary instruments.	
Telephone Reporting	7		
Any Other Exports	7	DEFINITIONS	
Reporting exceptions	7	1. (1) The following definitions apply in the Act and these Regulations.	
Diplomats	7	“courier” means a commercial carrier that is engaged in scheduled international transportation of shipments of	
Bank of Canada	7		

goods other than goods imported or exported as mail. (*messenger*).

“monetary instruments” means the following instruments in bearer form 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, travellers’ cheques and money orders, other than warehouse receipts or bills of lading.

For greater certainty, this definition does not apply to securities or negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed. (*effets*)

(2) The following definitions apply in these Regulations.

“Act” means the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act. (Loi)*

“cargo ship” means a commercial vessel that is engaged in international transportation of shipments of goods other than goods imported or exported as mail. (*navire de charge*)

“commercial passenger conveyance” means a conveyance that is used to carry passengers who have paid for passage. (*moyen de transport commercial de passagers*)

“conveyance” means any vehicle, aircraft or water-borne craft, or other contrivance that is used to move persons, goods, currency or monetary instruments. (*moyen de transport*)

“cruise ship” means a commercial vessel that has sleeping facilities for over 70 persons who are not crew members but does not include a vessel engaged in passenger or cargo ferry service. (*navire de croisière*)

“emergency” means a medical emergency, fire, flood or other disaster that threatens life, property or the environment. (*urgence*)

“non-commercial passenger conveyance” means a conveyance that does not have aboard any person who has paid for passage and includes corporate aircraft, private aircraft and marine pleasure craft. (*moyen de transport non commercial de passagers*)

“transfer agent” means a person or entity appointed by a corporation to maintain records of stock, debenture and bond owners, to cancel and issue certificates and to send out dividend cheques. (*agent de transfert*)

REPORTING OF IMPORTATIONS AND EXPORTATIONS

Minimum Value of Currency or Monetary Instruments

2. (1) For the purposes of reporting the importation or exportation of currency or monetary instruments of a certain value under subsection 12(1) of the Act, the prescribed amount is \$10,000.

(2) The prescribed \$10,000 amount is in Canadian dollars or its equivalent in a foreign currency, based on

(a) the official conversion rate of the Bank of Canada as published in the Bank of Canada’s Daily Memorandum of Exchange Rates that is in effect at the time of importation or exportation; or

(b) if no official conversion rate is set out in that publication for that currency, the conversion rate that the person or entity would use for that currency in the normal course of business at the time of the importation or exportation.

General Manner of Reporting

3. Subject to subsections 4(4) and section 9, a report with respect to the importation or exportation of currency or monetary instruments shall

(a) be made in writing;

(b) be made substantially in the form set out

(i) in the case of a report made by the person in charge of a conveyance, in Schedule 1, and

(ii) in any other case, in Schedule 2;

(c) contain the information referred to in Schedule 1 or 2, as the case may be; and

(d) be signed by the person or entity who is responsible under subsection 12(3) of the Act for making the report.

Reporting

4. (1) A report with respect to the importation of currency or monetary instruments that are in the actual possession of a person arriving in Canada other than by means of a conveyance shall be submitted without delay by the person at the customs office located at the place of importation or, if it is not open for business at the time of importation, at the nearest customs office that is open for business at that time.

(2) Subject to subsections (3) to (5) and 10(1), a report with respect to the importation of currency or monetary instruments that are in the actual possession of a person arriving in Canada on board a conveyance, or that form part of their baggage if they and their baggage are being carried on board the same conveyance, shall be submitted without delay by the person at the customs office located at the place of importation or, if it is not open for business at the time of importation, at the nearest customs office that is open for business at that time. Revised October xx, 2004

(3) A report with respect to the importation of currency or monetary instruments that are in the actual possession of a person who is arriving in Canada on board a commercial passenger conveyance and whose destination is another place in Canada at which there is a customs office, or that form part of their baggage if they and their baggage are being carried on board the same conveyance, may be submitted without delay by the person at that customs office or, if it is not open for business at the time of importation, at the nearest customs office that is open for business at that time, on condition that

(a) the person does not disembark from the conveyance at the place of arrival in Canada and the currency or monetary instruments are not removed from the conveyance at that place, other than to be transferred under customs control directly to a commercial passenger conveyance for departure to the other place in Canada or directly to a holding area designated as such for the purposes of the Presentation of Persons (Customs) Regulations; and

(b) if the person and currency or monetary instruments are transferred under customs control directly to a designated holding area, the person does not leave and the currency or monetary instruments are not removed from that area, other than to board or to be loaded on board a commercial passenger conveyance for departure to the other place in Canada.

(4) A report with respect to the importation of currency or monetary instruments that are in the actual possession of a person arriving in Canada on board a non-commercial passenger conveyance at a customs office where, under the *Customs Act*, customs reporting may be done by radio or telephone, or that form part of their baggage if they and their baggage are being carried on board the same conveyance, may be submitted by radio or telephone to an officer by that person or the person in charge of the conveyance at that location, on condition that

(a) when the person informs the officer of their arrival for the purposes of section 11 of the *Customs Act*, they provide the information referred to in Schedule 2; and

(b) on the officer's request, they present themselves and make available for examination the currency or monetary instruments at the time and place specified by the officer.

(5) A report with respect to the importation of currency or monetary instruments that are in the actual possession or that form part of the baggage of a freight train crew member arriving in Canada on board a freight train shall be submitted without delay by the crew member at the customs office specified by the officer when the crew member presents himself or herself in accordance with section 11 of the *Customs Act*.

5. (1) A report with respect to the importation by courier of currency or monetary instruments shall, if the currency or monetary instruments are transported into Canada other than by means of a conveyance, be submitted without delay by the courier at the customs office located at the place of importation or, if it is not open for business at the time of importation, at the nearest customs office that is open for business at that time.

(2) Subject to subsections (3) and 10(2), the reports with respect to the importation by courier of currency or monetary instruments that are transported into Canada on board a conveyance, namely the report that is made by the exporter and the report that is made by the person in charge of the conveyance, shall be submitted without delay by the person in charge of the conveyance at the customs office located at the place of importation or, if it is not open for business at the time of importation, at the nearest customs office that is open for business at that time.

(3) A report with respect to the importation by courier of currency or monetary instruments that are transported into Canada on board an aircraft and that have a destination that is another place in Canada at which there is a customs office, shall be submitted at the customs office located at the airport of destination shown on the air waybill, on condition that

(a) the currency or monetary instruments are not removed from the aircraft at the place of arrival, other than to be transferred under customs control directly to a holding area designated as such for the purposes of the Presentation of Persons (Customs) Regulations; and

(b) if the currency or monetary instruments are transferred under customs control directly to a designated holding area, they are not removed from that area, other than to be loaded on board an aircraft for departure to the other place in Canada.

6. Subject to section 11, a report made by an exporter with respect to the importation of currency or monetary instruments by mail shall be made by

- (a) including inside the mail item an importation report with respect to the currency or monetary instruments; and
- (b) affixing the customs declaration form required by the Universal Postal Convention, as amended from time to time, to the outside of the mail item and indicating that it contains currency or monetary instruments.

7. A report made with respect to the importation of currency or monetary instruments that have been retained under section 14 of the Act shall be submitted by the person or entity to whom the notice was given at the customs office indicated on the notice.

8. A report with respect to the importation of currency or monetary instruments, other than those referred to in sections 4 to 7, shall be submitted without delay at the customs office that is open for business at the time of the importation and that is nearest to the place of importation.

9. In an emergency, the person in charge of a conveyance who must unload currency or monetary instruments from the conveyance before being able to make or submit an importation report in accordance with these Regulations may submit the importation report by telephone or other expedient means and, as soon as possible after that, shall make or submit a report in accordance with these Regulations.

10. (1) Currency or monetary instruments that are in the actual possession of a person arriving in Canada on board a commercial passenger conveyance who has as their destination a place outside Canada, or that form part of the baggage of and are carried on board the same commercial passenger conveyance as the person, are not required to be reported by that person under subsection 12(1) of the Act, on condition that

- (a) the person does not disembark from the conveyance in Canada and the currency or monetary instruments are not removed from the conveyance in Canada other than to be transferred under customs control directly to a commercial passenger conveyance for departure to a place outside Canada or directly to a holding area designated as such for the purposes of the Presentation of Persons (Customs) Regulations; and
- (b) if the person and currency or monetary instruments are transferred under customs control directly to a designated holding area, the person does not leave and the currency or monetary instruments are not removed from that area other than to board or be loaded on board a commercial passenger conveyance for departure to the place outside Canada.

(2) A person or entity is not required to make a report under subsection 12(1) of the Act with respect to currency or monetary instruments that are imported by courier on board a conveyance and that have as their destination a place outside Canada, on condition that

- (a) the currency or monetary instruments are not removed from the conveyance at the place of arrival, other than to be transferred under customs control directly to a holding area designated as such for the purposes of the Presentation of Persons (Customs) Regulations; and
- (b) if the currency or monetary instruments are transferred under customs control directly to a designated holding area, they are not removed from that area, other than to be loaded on board a conveyance for departure to the place outside Canada.

11. A person or entity is not required to make a report under subsection 12(1) of the Act with respect to the importation of currency or monetary instruments that are mailed from a location outside Canada to a destination outside Canada but that transit through Canada in the course of post, on condition that they will not leave the course of post until after they have left Canada.

12. (1) A report with respect to the exportation of currency or monetary instruments that are in the actual possession of a person departing from Canada other than by means of a conveyance shall be submitted without delay by the person at the customs office located at the place of exportation or, if it is not open for business at the time of exportation, at the nearest customs office that is open for business at that time.

(2) A report with respect to the exportation of currency or monetary instruments that are in the actual possession of a person departing from Canada on board a conveyance, or that form part of their baggage if they and their baggage are being carried on board the same conveyance, shall be submitted without delay by the person at the customs office located at the place of exportation or, if it is not open for business at the time of exportation, at the nearest customs office that is open for business at that time.

13. (1) A report with respect to the exportation by courier of currency or monetary instruments shall, if the currency or monetary instruments are transported out of Canada other than by means of a conveyance, be submitted without delay by the courier at the customs office located at the place of exportation or, if it is not open for business at the time of exportation, at the nearest customs office that is open for business at that time.

(2) The reports with respect to the exportation by courier of currency or monetary instruments that are transported out of Canada on board a conveyance, namely the report that is made by the exporter and the report that is

made by the person in charge of the conveyance, shall be submitted without delay by the person in charge of the conveyance at the customs office located at the place of exportation or, if it is not open for business at the time of exportation, at the nearest customs office that is open for business at that time.

14. A report required to be made by an exporter with respect to the exportation by mail of currency or monetary instruments shall be made by

- (a) including an exportation report inside the mail item; and
- (b) mailing or submitting, at or before the time when the currency or monetary instruments are mailed, a copy of the exportation report to the customs office that is located nearest to the point at which the item was mailed.

15. A report made with respect to the exportation of currency or monetary instruments that have been retained under section 14 of the Act shall be submitted by the person or entity to whom the notice was given at the customs office indicated on the notice.

16. A report with respect to the exportation of currency or monetary instruments, other than one referred to in sections 12 to 15, shall be submitted without delay at the customs office that is open for business at the time of exportation and that is nearest to the place of exportation.

17. A person or entity is not required to make a report under subsection 12(1) of the Act with respect to the importation or exportation of currency by or on behalf of the Bank of Canada for the purposes of the distribution, processing, or testing of banknotes intended for circulation in Canada.

RETENTION

18. (1) For the purposes of subsection 14(1) of the Act, an officer shall give the person or entity written notice in person or, if the person is not present, shall send the notice by registered mail to the person's latest known address.

(2) For the purposes of subsection 14(2) of the Act, the notice is to be given within 60 days after the day on which the currency or monetary instruments are imported or exported, as the case may be.

19. The prescribed retention period, for the purposes of subsection 14(1) of Act, is

- (a) in the case of importation or exportation by courier or as mail, 30 days after the day on which the retention notice is given or sent; and
- (b) in any other case, seven days after the day on which the retention notice is given or sent.

PENALTIES

20. For the purposes of subsection 18(2) of the Act, the prescribed amount of the penalty is

- (a) \$250, in the case of a person or entity who
 - (i) has not concealed the currency or monetary instruments,
 - (ii) has made a full disclosure of the facts concerning the currency or monetary instruments on their discovery, and
 - (iii) has no previous seizures under the Act;
- (b) \$2,500, in the case of a person or entity who
 - (i) has concealed the currency or monetary instruments, other than by means of using a false compartment in a conveyance, or who has made a false statement with respect to the currency or monetary instruments, or
 - (ii) has a previous seizure under the Act, other than in respect of any type of concealment or for making false statements with respect to the currency or monetary instruments; and
- (c) \$5,000, in the case of a person or entity who
 - (i) has concealed the currency or monetary instruments by using a false compartment in a conveyance, or
 - (ii) has a previous seizure under the Act for any type of concealment or for making a false statement with respect to the currency or monetary instruments.

GUIDELINES AND GENERAL INFORMATION

1. The Act and its Regulations require imports and exports of CAN\$10,000 or more or its equivalent in currency or monetary instruments (or the equivalent in a foreign currency, based on the official conversion rate) to be reported to a customs officer.

GENERAL MANNER OF REPORTING – FORMS

2. Importers and exporters must complete, sign, and submit the following forms to report their imports and exports of currency or monetary instruments:

- (a) Form E677, *Cross-Border Currency or Money Instruments Report – Individual*, is used to report situations where currency or monetary instruments are physically carried by a person arriving in or departing

from Canada, or where they form part of the person's baggage and that person and his or her baggage are being carried on board the same conveyance across the border. See Appendix A for a copy of this form.

(b) Form E667, *Cross-Border Currency or Money Instruments Report – General*, is used to report all other situations, including mailing, shipping by courier, or transporting currency or monetary instruments on someone else's behalf. In the case of mail, the exporter who is sending the currency or monetary instruments to Canada has to affix Form CN23, *Customs Declaration Form*, to the outside of the mail item and include a completed Form E667 inside. See Appendix B for a copy of this form.

(c) Form E668, *Cross-Border Currency or Money Instruments Report Made by Person in Charge of Conveyance*, is used to consolidate all currency and monetary instruments transported by the person in charge of a conveyance. The importer or exporter must also complete Form E667. See Appendix C for a copy of Form E668.

Import and export reporting require the same forms and data. Completed forms that are submitted and that comply with the conditions of this policy will be considered to meet the reporting requirements of the Act.

COMPLETED FORMS

3. Completed forms must be sent to the CBSA's Customs Contraband, Intelligence and Investigations (CCII) by first-class mail using a single gum-sealed envelope with no security marking or, where available, through inter-office mail in a reusable envelope.

4. The CBSA captures data from completed forms and forwards it to the Financial Transactions and Reports Analysis Centre of Canada (FINTRAC). FINTRAC is Canada's financial intelligence unit, a specialized agency created to collect and analyze financial information and intelligence on suspected money laundering and terrorist financing activities. Forms are to be batched weekly by the customs office and sent to:

Data Entry Processing Section
Customs Contraband, Intelligence and Investigations
191 Laurier Avenue West
18th floor, Sir Richard Scott Building
Ottawa ON K1A 0L5

IMPORT REPORTING

Imports by mail

5. An exporter who sends currency or monetary instruments to Canada has to affix Form CN23, *Customs Declaration Form*, to the outside of the mail item and

include a completed Form E667 inside. If a declaration form indicates currency or monetary instruments, but Form E667 is either missing or incomplete, the currency will be retained and a retention notice will be sent to the importer.

6. Other postal requirements may apply when you import or export currency or monetary instruments by mail. Contact Canada Post Corporation for more information at http://www.canadapost.ca/personal/offerings/supplementary_services_pers/can/cross_border-e.asp. Currency mailed from a location outside of Canada to another destination outside of Canada but that transits Canada through the course of post does not have to be reported (e.g., currency or monetary instruments mailed from France to St-Pierre et Miquelon).

Imports by rail

7. The person in charge of a conveyance has to report the currency or monetary instruments at the nearest customs office that is open for business. If the currency or monetary instruments are in the actual possession of a person, it will be that person's responsibility to report them to the nearest customs office that is open for business. Currency or monetary instruments that are in the actual possession of the crew member aboard a freight train must be reported at the place specified by a customs officer.

Commercial imports by air

8. Currency or monetary instruments that are transported by an air transportation company should be reported at the customs office for the destination airport shown on the air waybill.

Reporting at point of clearance

9. When a person on board a commercial carrier arrives in Canada but is destined for another place in Canada, the currency or monetary instruments declaration must be made at the customs office where the traveller disembarks and is required to clear customs.

In-transit passengers

10. Passengers aboard a commercial conveyance transiting through Canada do not have to report currency or monetary instruments in their possession as long as they are not removed, other than to be transferred under customs control to another commercial conveyance for departure to a place outside of Canada. A currency or monetary instruments report must be made if the passenger disembarks at a point where he or she is required to clear customs.

Telephone reporting

11. Established methods of reporting that involve the Telephone Reporting Centre (TRC) may be used for declaring currency or monetary instruments

(i.e., **CANPASS Aircraft and Private Boat**). The Regulations allow for persons who report to a customs officer by telephone to make a currency or monetary instruments declaration. The customs officer at the TRC will complete the form on the person's behalf. No signature will be required on the form.

Self-reporting modes

12. The Act requires that currency or monetary instruments be reported to an officer. Therefore, the various methods of self-reporting to customs (**CANPASS Highway, NEXUS**, etc.) may not be used to report currency or monetary instruments.

Any other imports

13. In any other situation, the person on whose behalf the currency or monetary instruments are imported has to report the currency or monetary instruments at the place where they are imported.

Emergency imports

14. In an emergency situation, a person in charge of a conveyance may unload currency or monetary instruments before making a currency or monetary instruments report. The person in charge of the conveyance may make a report by telephone, or other means, and as soon as possible make a written currency or monetary instruments report.

EXPORT REPORTING

Individuals

15. Currency or monetary instruments that are in the actual possession of a person, or that form part of that person's baggage if the person and baggage are being carried on board the same conveyance, must be reported at the customs office nearest to the place of export that is open for business.

Commercial exports

16. Currency or monetary instruments that are exported by a courier must be reported by the person in charge of the conveyance at the place of export.

Exports by mail

17. For currency or monetary instruments exports by mail, the exporter has to complete Form E667 and include a copy of the form inside the mailed item. The exporter also has to mail or submit a copy of the form to the nearest customs office before or when the item is mailed.

Telephone reporting

18. No provisions exist to use the TRC to report exports of currency or monetary instruments at this time.

Any other exports

19. In any other situation, the person on whose behalf the currency or monetary instruments are being exported must make the currency or monetary instruments report at the customs office at the place of export.

REPORTING EXCEPTIONS

Diplomats

20. It is the CBSA's policy, in accordance with these policy guidelines, to give precedence to the provisions of the *Foreign Missions and International Organizations Act*, over the reporting requirements of the Act.

Bank of Canada

21. The Act exempts the Bank of Canada from all requirements to report imports or exports of currency or monetary instruments.

22. Currency or monetary instruments transported by a person arriving in Canada on board a cruise ship or cargo ship and that have as their destination a place outside Canada are not required to be reported under subsection 12(1) of the Act on condition that the currency or monetary instruments are not removed from the cruise ship or cargo ship while it is in Canada.

EXEMPTION APPLICABLE TO IMPORTED SHARES EXCEPTION

23. A person or entity is not required to make a report under subsection 12(1) of the Act with respect to stocks, bonds and debentures imported into Canada by courier or as mail if the importer is a financial entity or a securities dealer as defined in subsection 1(2) of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Regulations* or a transfer agent.

DUTY TO ANSWER AND COMPLY

24. A person who reports currency or monetary instruments has to answer truthfully any questions that a customs officer asks about the information required for the report.

25. A person who makes the report has to present the currency or monetary instruments, unload any conveyance or part of a conveyance or baggage, and open or unpack any package or container that a customs officer wishes to examine.

Cancelling reports

26. A person who declares currency or monetary instruments may, up to the time of a full report, advise that he or she no longer wishes to proceed with the import or export. Without a report, the person will be allowed to

withdraw his or her intent to enter or exit Canada. However, this right does not apply to unreported currency or monetary instruments.

VERIFICATION

27. When a person reports currency or monetary instruments, a customs officer may examine the currency or monetary instruments to verify the report.

Searching persons

28. If an officer has reasonable grounds to believe that the Act has been violated, or that a person is attempting to circumvent the Act, the officer may search:

- (a) any person who has arrived in Canada, within a reasonable time after the person's arrival in Canada;
- (b) any person who is about to leave Canada at any time before his or her departure; or
- (c) any person who has had access to an area designated for use by persons about to leave Canada, and who leaves that area but does not leave Canada, within a reasonable time after the person leaves the area.

Searching conveyances

29. An officer who has reasonable grounds to do so may search a conveyance for violations of the Act. The officer may stop, board, and search the conveyance, examine anything in or on it, open or cause to be opened any package or container in or on it, and direct the conveyance to be moved to a customs office or other suitable place for the search.

Searching baggage

30. An officer who has reasonable grounds to suspect that there is CAN\$10,000 or more or its equivalent of unreported currency or monetary instruments in baggage may search the baggage, examine anything in it, open or cause to be opened any package or container in it, and direct the baggage be moved to a customs office or other suitable place for the search.

Searching mail

31. An officer may examine and open any mail that weighs more than 30 grams if he or she has reasonable grounds to suspect it contains CAN\$10,000 or more in currency or monetary instruments. An officer may not examine and open any mail that weighs 30 grams or less unless the person to whom it is addressed consents or the person who sent it consents or has completed and attached Form CN23, *Customs Declaration Form*, in accordance with article 116 of the *Detailed Regulations of the Universal Postal Convention*.

SEIZURES

32. If an officer has reasonable grounds to believe that subsection 12(1) of the Act (reporting requirements) has been violated, he or she may seize the currency as forfeit. The following terms of release will be offered for currency or monetary instruments:

- (a) **\$250** in the case of a person or entity who has not concealed the currency or monetary instruments, has made a full disclosure of the facts concerning the currency or monetary instruments once they are discovered, and has no previous seizures under the Act;
- (b) **\$2,500** in the case of a person or entity who has concealed the currency or monetary instruments, other than by using a false compartment in a conveyance, or has made a false statement about the currency or monetary instruments, or has a previous seizure under the Act, other than for any type of concealment or for making false statements about currency or monetary instruments; and
- (c) **\$5,000** in the case of a person or entity who has concealed the currency or monetary instruments by using a false compartment in a conveyance, or has a previous seizure under the Act for any type of concealment or for making a false statement about currency or monetary instruments seized under the Act.

33. If an officer suspects on reasonable grounds that the non-reported currency or monetary instruments are proceeds of crime or terrorist finances, the officer may seize the currency with no terms of release.

RETENTION

34. When a person indicates that he or she has currency or monetary instruments to report but cannot or fails to complete a cross-border currency or monetary instruments report at that time, the officer may retain the currency or monetary instruments until the report is complete. The officer will give the importer written notice in person or by registered mail that the currency has been retained. When currency sent by courier or mail is retained, the officer will notify the exporter. If the exporter's address is not known, the officer will notify the importer. The notice shall be given or sent without delay within 60 days of retention.

35. The importer or exporter must satisfy the officer that the currency or monetary instruments have been reported or that they have decided not to proceed with the import or export within 30 days following the issuance of the retention notice for courier or mail imports or exports. In all other cases, a full report of the currency or monetary instruments must be made within seven days of the issuance of the retention notice. If the requirements are not met within the prescribed period, the currency or monetary instruments will be considered abandoned to the Crown.

Transfers of monies

36. Currency or monetary instruments that are forfeited or seized, and the financial penalties collected under the Act, must be forwarded directly to Public Works and Government Services Canada (PWGSC), Seized Property Management Directorate (SPMD).

REQUEST FOR REVIEW OF A SEIZURE PROCESS

37. Under subsection 12 (1) of the Act, a person from whom currency or monetary instruments were seized, or the lawful owner, has 90 days after the date of the seizure to request a decision of the Minister on whether the reporting requirement was contravened. Requests for review must be made in writing to the officer who seized the currency or monetary instruments or to an officer at the customs office closest to the place where the seizure took place.

38. The request for review must be sent to the Adjudications Division at the following address:

Appeals Branch
Adjudication Division
Canada Border Services Agency
25 Nicholas Street, 20th floor
Ottawa ON K1A 0L5

39. Once the Adjudications Division receives the request it will send a Notice of Reasons by registered mail to the person who requested a review, outlining the circumstances of the seizure.

40. When money laundering or terrorist financing charges are laid in connection with the seizure, the Adjudications Division has 30 days after court proceedings conclude to render a decision.

41. If the Adjudications Division finds that there has been no contravention, it will notify PWGSC/SPMD to refund the penalty that was paid for return of the currency, return the monetary instruments, or return an amount equal to the value of the money seized.

42. A person has 90 days after he or she is notified of a decision to request an appeal to the Federal Court of Canada. When the matter is brought before the Trial Division of the Federal Court, it will be turned over to the Department of Justice. The Adjudications Division will continue to oversee and instruct legal counsel on the proceedings and will have the final say in the disposition of any appeal.

THIRD-PARTY CLAIMS

43. The Act permits third parties to file claims. A third party who claims interest in the seized currency or monetary instruments has 90 days after the seizure to apply in writing

to the court for a claim. The court that receives the request shall hear the appeal within 30 days of receiving the application.

44. The person who makes the claim has to serve notice of the application and of the hearing to the Commissioner or an officer designated by the Commissioner (Adjudications Division). If civil litigation becomes necessary, the case will be turned over to the Department of Justice, and the Adjudications Division will oversee and instruct legal counsel on the proceedings and will have the final say in the position taken by the CBSA in contesting a third-party application.

45. The applicant must prove that his or her interest in the currency or monetary instruments was acquired in good faith before the contravention, that he or she is innocent of any complicity resulting in the contravention, and that he or she exercised reasonable care to ensure that the currency or monetary instruments would be reported.

46. In accordance with the court order, the Adjudications Division will instruct the Minister of Public Works and Government Services to return to the applicant the currency or monetary instruments or an amount calculated on the basis of their interest as declared in the court order. Either the CBSA or the person making the application may appeal an order made by the court.

DISCLOSURE OF INFORMATION

Disclosure by the CBSA

47. Information obtained under the Act is not customs information and can only be used and disclosed as provided for under the Act, except for information from reports that is forwarded to FINTRAC.

48. Information gathered as a result of administering or enforcing the Act may be disclosed to the appropriate police force if an officer has reasonable grounds to suspect that the information would be relevant to investigating or prosecuting a money laundering or terrorist financing offence.

49. Officers may disclose information to FINTRAC if they have reasonable grounds to suspect that the information would help the Centre detect, prevent, or deter money laundering or terrorist financing.

Disclosure by FINTRAC

50. The Act permits FINTRAC to disclose information to the CBSA if it determines the information to be relevant to an offence of evading the payment of taxes or duties, money laundering, or financing terrorist activities.

ADDITIONAL INFORMATION

51. For more information, contact:

Cross-Border Currency Reporting Program
Contraband Programs Section
Policy and Contraband Programs Division
Customs Contraband, Intelligence and Investigations
13th floor, Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L5

Email: CB/DGD-Dist, Currency
Telephone: (613) 941-4017
Cell: (613) 791-8147
Fax: (613) 946-4279

52. For the most recent information on reporting cross-border currency and monetary instruments, contact the CBSA's free Automated Customs Information Services (ACIS) at 1-800-461-9999. If you are calling from outside of Canada, you can access ACIS by calling (204) 983-3500 or (506) 636-5064. Long distance charges will apply. You can also visit our Web Site at: www.cbsa.gc.ca.

APPENDIX A

FORM E677, CROSS-BORDER CURRENCY OR MONEY INSTRUMENTS REPORT – INDIVIDUAL

(Front of form)

 Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada		<input type="button" value="Reset All Fields"/>		PROTECTED WHEN COMPLETED PROTÉGÉ UNE FOIS REMPLI	
CROSS-BORDER CURRENCY OR MONETARY INSTRUMENTS REPORT — INDIVIDUAL DÉCLARATION SUR LES MOUVEMENTS TRANSFRONTALIERS D'ESPÈCES ET D'INSTRUMENTS MONÉTAIRES — PARTICULIER					
Please print or type - Veuillez écrire en caractère d'imprimerie ou dactylographier					
PART - PARTIE A INFORMATION ON PERSON MAKING THE REPORT / RENSEIGNEMENT SUR LA PERSONNE QUI COMPLÈTE LA DÉCLARATION					
Name (surname) – Nom		First name – Prénom		Middle name – Second prénom	
Date of birth / Date de naissance		Y-A		M D-J	
Permanent address of person – Adresse permanente de la personne				Telephone number – Numéro de téléphone	
Street – Rue		Apt. – App. / City – Ville		()	
Province/State – Province/État		Country – Pays		Postal/Zip code – Code postal/Zip	
Type of identification / Type de pièce d'identité		Identification number / N° de la pièce d'identité		Place of issue / Lieu de délivrance	
PART - PARTIE B INFORMATION ON IMPORTATION OR EXPORTATION — RENSEIGNEMENTS SUR L'IMPORTATION OU L'EXPORTATION					
Departing from / En partance de		City/Country – Ville/Pays			
Destination		City/Country – Ville/Pays			
PART - PARTIE C INFORMATION ON CURRENCY OR MONETARY INSTRUMENTS BEING IMPORTED OR EXPORTED / RENSEIGNEMENTS SUR LES ESPÈCES OU LES INSTRUMENTS MONÉTAIRES IMPORTÉS OU EXPORTÉS					
	Country and name of currency / Pays et nom de l'espèce	Amount – Montant	CAD rate for conversion / Taux de conversion CAN	CAD amount when converted / Montant CAN après conversion	
Currency and coins / Espèces et monnaie				\$	\$
Other monetary instruments / Autres instruments monétaires	(Specify type, issuing entity and date, serial or other identifying number in the "Country and name of currency" box) / (Précisez le type, l'émetteur et la date, le numéro de série ou tout autre numéro d'identification dans la case « Pays et nom de l'espèce »)			\$	\$
TOTALS: / TOTAUX :				\$	\$
TO BE FILLED OUT BY THE PERSON COMPLETING THIS REPORT / DOIT ÊTRE REMPLI PAR LA PERSONNE QUI RÉDIGE LA DÉCLARATION I hereby declare that the information given by me in this report is true, accurate and complete. / Je déclare que les renseignements fournis dans la présente sont exacts et complets.				Customs date stamp / Timbre dateur des douanes	
Signature		Date of report – Date de la déclaration			
FOR CUSTOMS USE ONLY — RÉSERVÉ À L'USAGE DES DOUANES					
Customs reference number (if applicable) / Numéro de référence des douanes (le cas échéant)				Inspector name/Idge no. / Nom de l'inspecteur/N° d'insigne	
					

E677

APPENDIX A

FORM E677, CROSS-BORDER CURRENCY OR MONEY INSTRUMENTS REPORT – INDIVIDUAL

(Back of form)

GENERAL	GÉNÉRALE
<p>Information to be given by person described in paragraph 12(2) (a) of the Proceeds of Crime (Money Laundering) and Terrorist Financing Act, if not transporting on behalf of entity or other person.</p>	<p>Renseignements à fournir par la personne visée à l'alinéa 12 (2) a) de la Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes, si elle transporte les espèces ou les effets pour son propre compte.</p>
<p>Instructions for E677</p>	<p>Instructions relatives au formulaire E677</p>
<p>- If you are an individual importing or exporting currency or monetary instruments on your own behalf, please fill out parts A, B and C.</p>	<p>- Si vous importez ou exportez des espèces ou des instruments monétaires pour votre propre compte, veuillez remplir les parties A, B et C.</p>
<p>Reporting Requirement</p>	<p>Exigence relative aux déclarations</p>
<p>The Proceeds of Crime (Money Laundering) and Terrorist Financing Act requires on every person or entity the obligation to report to Canadian Customs the importation or exportation of currency or monetary instruments of a value equal to or greater than \$10,000 Canadian (or its equivalent in a foreign currency).</p>	<p>La Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes exige que toute personne qui entre au Canada ou quitte le pays déclare aux Douanes canadiennes toute espèce ou effet dont la valeur est égale ou dépasse 10 000 \$CAN (ou l'équivalent en devises étrangères).</p>
<p>Failure to report may result in the forfeiture of currency or monetary instruments or the assessment of a penalty.</p>	<p>Le défaut de déclarer lesdites espèces ou lesdits effets peut résulter en leur saisie et en l'imposition d'une pénalité pécuniaire ou en leur perte par confiscation.</p>
<p>Definitions</p>	<p>Définitions</p>
<p>"Currency" means current coins and bank notes issued by the Bank of Canada and coins and bank notes in the currency of countries other than Canada.</p>	<p>- "Espèces" s'entend de pièces courantes et de billets de banque émis par la Banque du Canada, ainsi que de pièces et de billets de banque en espèces de pays autres que le Canada.</p>
<p>"Monetary Instruments" means (a) securities, including stocks, bonds, debentures and treasury bills, in bearer form or in such other form as title to them passes upon delivery; and (b) negotiable instruments in bearer form, including banker's drafts, cheques, traveler's cheques and money orders, other than (i) warehouse receipts or bills of lading, and (ii) negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed</p>	<p>- "Effets" s'entend de (a) titres, y compris d'actions, de bons, d'obligations, de bons du Trésor, au porteur ou sous toute autre forme qui fait que le titre appartient à une personne sur livraison; et de (b) instruments négociables au porteur, y compris les traites bancaires, les chèques, les chèques de voyage, les mandats, autres que (i) des récépissés d'entrepôts ou des connaissements; (ii) des instruments négociables à endossement restrictif ou estampillés aux fins d'affranchissement, ou payables à une personne nommée et qui n'ont pas été endossés.</p>
<p>Who Must Report</p>	<p>Personnes devant faire une déclaration</p>
<p>(a) Persons leaving or entering Canada with currency or monetary instruments subject to the reporting requirement, on them or as part of their luggage, are responsible to report.</p>	<p>(a) Les personnes ayant en leur possession ou dans leurs bagages des espèces ou des effets assujettis à une déclaration sont tenus de la produire.</p>
<p>(b) The exporter of currency or monetary instruments subject to the reporting requirement exported by courier or as mail is responsible to report, or upon receipt of retention notice, the importer.</p>	<p>(b) L'exportateur d'espèces ou d'effets exportés par messagerie ou par la poste et assujettis à une déclaration est tenu de la produire ou, sur réception d'un avis de rétention,</p>
<p>(c) The person in charge of a conveyance carrying currency or monetary instruments subject to the reporting requirement is responsible to report unless they are reported by the person in whose actual possession they are, or they are imported or exported as mail.</p>	<p>(c) La personne responsable d'un moyen de transport qui transporte des espèces ou des effets assujettis à une déclaration est tenu de la produire sauf si cette dernière l'est par une personne les ayant en sa possession ou dans ses bagages, ou s'ils sont importés ou exportés par la poste.</p>
<p>(d) The person on whose behalf the currency or monetary instruments subject to the reporting requirement are imported or exported is responsible to report in all other cases.</p>	<p>(d) La personne pour laquelle des espèces ou des effets assujettis à une déclaration sont importés ou exportés est tenu de la produire dans tous les autres cas.</p>
<p>Reporting Forms</p>	<p>Formulaires de déclaration</p>
<p>Reporting of currency or monetary instruments imported into or exported from Canada has to be made in writing on the Cross-Border Currency and Monetary Instruments Report – General (CCRA form E667).</p>	<p>La déclaration des espèces ou des effets importés au Canada ou exportés du Canada doit se faire par écrit sur la Déclaration sur les mouvements transfrontaliers des espèces et des instruments monétaires - Générale (formulaire E667 de l'ADRC).</p>
<p>In the case of currency or monetary instruments imported into or exported from Canada by courier, the person in charge of the conveyance or the courier is required to submit a Cross-Border Currency and Monetary Instruments Report made by person in charge of conveyance (CCRA form E668) as an attachment to the Cross-Border Currency and Monetary Instruments Report - General (CCRA form E667).</p>	<p>Dans le cas d'espèces ou d'instruments monétaires importés au Canada ou exportés du Canada par messagerie, la personne responsable du transport ou le messager doit soumettre, une Déclaration sur les mouvements transfrontaliers des espèces et des instruments monétaires complétée par la personne responsable du transport (formulaire E668 de l'ADRC) comme pièce jointe à la Déclaration sur les mouvements transfrontaliers des espèces et des instruments monétaires - Générale (formulaire E667 de l'ADRC).</p>
<p>Persons importing or exporting currency or monetary instruments on their own behalf that is in their possession must complete form # E677 (Individual). All other reports involving the importation or exportation of currency or monetary instruments must be reported using E667. In all cases involving a commercial conveyance form E668 must accompany the E667.</p>	<p>Les personnes qui importent pour leur propre compte, ou exportent des espèces ou des effets en leur possession doivent remplir un formulaire E667 (Particulier). Toute autre déclaration d'importation ou d'exportation d'espèces ou d'effets doit être faite au moyen d'un formulaire E677. Dans tous les cas comportant un moyen de transport, un formulaire E668 doit accompagner le formulaire E667.</p>
<p>Privacy</p>	<p>Renseignements personnels</p>
<p>The information provided on this form is being collected under the authority of the Proceeds of Crime (Money Laundering) and Terrorist Financing Act and is subject to the provisions of the Access to Information Act and the Privacy Act.</p>	<p>Les renseignements fournis sur ce formulaire sont recueillis en vertu de la Loi sur le Recyclage des produits de la criminalité et le financement des activités terroristes et sont assujettis à la Loi sur l'accès à l'information et à la Loi sur la protection des renseignements personnels.</p>
<p>Additional information</p>	<p>Renseignements additionnels</p>
<p>To obtain additional information, please visit our website at www.ccr-a-adrc.gc.ca/customs/currency-reporting. For more information about the Proceeds of Crime (Money Laundering) and Terrorist Financing Act, visit the Financial Transactions and Reports Analysis Centre of Canada web site at www.fintrac.gc.ca. You can also call us free of charge throughout Canada by calling 1-800-461-9999. If you are calling from outside of Canada, you can contact us at (204) 983-3500 or (506) 636-5064.</p>	<p>Pour obtenir de plus amples renseignements, veuillez visiter notre site Web à www.ccr-a-adrc.gc.ca/customs/currency-reporting. Pour en savoir plus au sujet de la Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes, visitez le site Web du Centre d'analyse des opérations financières du Canada à www.canafe.gc.ca. Vous pouvez aussi nous appeler sans frais de partout au Canada au 1-800-461-9999. Si vous appelez de l'étranger du pays, veuillez composer le (204) 983-3500 ou le (506) 636-5064.</p>

APPENDIX B

FORM E667, CROSS-BORDER CURRENCY OR MONEY INSTRUMENTS REPORT - GENERAL

(Front of form)

 Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada		<input type="button" value="Reset All Fields"/>	PROTECTED WHEN COMPLETED PROTÉGÉ UNE FOIS REMPLI	
CROSS-BORDER CURRENCY OR MONETARY INSTRUMENTS REPORT - GENERAL DÉCLARATION SUR LES MOUVEMENTS TRANSFRONTALIERS D'ESPÈCES ET D'INSTRUMENTS MONÉTAIRES - GÉNÉRALE				
Please print or type - Veuillez écrire en majuscules ou dactylographier				
PART - PARTIE A INFORMATION ON PERSON ON WHOSE BEHALF CURRENCY OR MONETARY INSTRUMENTS ARE BEING TRANSPORTED OR SHIPPED RENSEIGNEMENTS SUR LA PERSONNE POUR LAQUELLE DES ESPÈCES OU DES EFFETS SONT TRANSPORTÉS OU EXPÉDIÉS				
Name (surname) - Nom		First name - Prénom	Middle name - Second prénom	
Permanent address of person / Entity - Adresse permanente de la personne ou de l'entité Street - Rue		Apt. - App.	City - Ville	
Province/State - Province/État	Country - Pays	Postal/Zip code - Code postal/Zip	Citizenship - Citoyenneté	
Type of identification Type de pièce d'identité	Identification number N° de la pièce d'identité	Place of issue Lieu de délivrance		
PART - PARTIE B INFORMATION ON ENTITY ON WHOSE BEHALF CURRENCY OR MONETARY INSTRUMENTS ARE BEING TRANSPORTED OR SHIPPED RENSEIGNEMENTS SUR L'ENTITÉ AU NOM DE LAQUELLE LES ESPÈCES OU LES INSTRUMENTS MONÉTAIRES SONT TRANSPORTÉS OU EXPÉDIÉS				
Name of entity - Nom de l'entité		Type of activity - Type d'activité		
Full permanent address of entity - Adresse permanente complète de l'entité Street - Rue		Telephone number - Numéro de téléphone		
Province/State - Province/État	Country - Pays	Postal/Zip code - Code postal/Zip		
Name and title of contact person of entity - Nom et titre de la personne-ressource de l'entité				
PART - PARTIE C INFORMATION ON IMPORTATION OR EXPORTATION - RENSEIGNEMENTS SUR L'IMPORTATION OU L'EXPORTATION				
Method of shipment / Mode d'expédition:		Date of shipment / Date de l'expédition		
<input type="checkbox"/> Courier <input type="checkbox"/> Mail <input type="checkbox"/> Other / Autre				
Shipped to (name and address) - Expédié à (nom et adresse)				
Full name of courier (if applicable) - Nom complet & service de message (le cas échéant)		Full permanent address of courier (if applicable) - Adresse permanente de la messagerie (le cas échéant)		
Telephone no. of courier (if applicable) - N° de téléphone du service de message (le cas échéant)		Name and title of contact person (if applicable) - Nom et titre de la personne-ressource (le cas échéant)		
PART - PARTIE D INFORMATION ON PERSON TRANSPORTING OR SHIPPING CURRENCY OR MONETARY INSTRUMENTS RENSEIGNEMENTS SUR LA PERSONNE QUI TRANSPORTE ET EXPÈDE LES ESPÈCES ET LES INSTRUMENTS MONÉTAIRES				
Name (surname) - Nom		First name - Prénom	Middle name - Second prénom	
Permanent address of person / Entity - Adresse permanente de la personne ou de l'entité Street - Rue		Apt. - App.	City - Ville	
Province/State - Province/État	Country - Pays	Postal/Zip code - Code postal/Zip	Citizenship - Citoyenneté	
Type of identification Type de pièce d'identité	Identification number N° de la pièce d'identité	Place of issue Lieu de délivrance		
PART - PARTIE E INFORMATION ABOUT CURRENCY AND MONETARY INSTRUMENTS BEING IMPORTED OR EXPORTED RENSEIGNEMENTS SUR LES ESPÈCES OU LES INSTRUMENTS MONÉTAIRES IMPORTÉS OU EXPORTÉS				
	Country and name of currency Pays et nom de l'espèce	Amount - Montant	CAD rate for conversion Taux de conversion CAN	CAD amount when converted Montant CAN après conversion
Currency and coins Espèces et monnaies				\$ \$
Other monetary instruments (Specify type, issuing entity and date, serial or other identifying number in the "Country and name of currency" box) Autres instruments monétaires (Précisez le type, l'émetteur et la date, le numéro de série ou tout autre numéro d'identification dans la case « Pays et				\$ \$
TOTALS / TOTALS :				\$ \$
TO BE FILLED-OUT BY THE PERSON COMPLETING THIS REPORT DOIT ÊTRE REMPLI PAR LA PERSONNE QUI RÉDIGE LA DÉCLARATION I hereby declare that the information given by me in this report is true, accurate and complete. Je déclare que les renseignements fournis dans la présente sont exacts et complets.				Customs date stamp Timbre dateur des douanes
Name in print (surname, first, middle) - Nom en majuscules (y compris prénom et second prénom)				
Signature		Date of report - Date de la déclaration		
FOR CUSTOMS USE ONLY - RÉSERVÉ À L'USAGE DES DOUANES				Inspector name/Signe no. Non le/inspecteur/N°/Signe
Customs reference number (if applicable) / Numéro de référence des douanes (le cas échéant)				
E667				

APPENDIX B

FORM E667, CROSS-BORDER CURRENCY OR MONEY INSTRUMENTS REPORT – GENERAL


(Back of form)

GENERAL	GÉNÉRALE
<p>Information to be given by person described in paragraph 12(1) (a) of the Proceeds of Crime (Money Laundering) and Terrorist Financing Act (transporting on behalf of entity or other person) or by person or entity described in paragraph 12(1) (b), (c) or (d) of Act.</p>	<p>Renseignements à fournir par la personne visée à l'article 12 (1) a) de la Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes (si elle transporte les espèces ou les effets pour le compte d'une entité ou d'une autre personne) ou par la personne ou l'entité visée aux articles 12 (1) b), c) ou d) de la Loi.</p>
<p>Instructions for E667</p>	<p>Instructions relatives au formulaire E667</p>
<p>Reporting Requirement</p>	<p>Exigence relative aux déclarations</p>
<p>The Act requires every person or entity the obligation to report to Canadian Customs the importation or exportation of currency or monetary instruments of a value equal to or greater than \$10,000 Canadian (or its equivalent in a foreign currency).</p>	<p>La Loi exige que toute personne qui entre au Canada ou quitte le pays déclare aux Douanes canadiennes toute espèce ou d'effets dont la valeur est égale à ou dépasse 10 000 \$CAN (ou l'équivalent en devises étrangères).</p>
<p>Failure to report may result in the forfeiture of currency or monetary instruments or the assessment of a penalty.</p>	<p>Le défaut de déclarer lesdites espèces ou lesdits effets peut résulter en leur saisie et en l'imposition d'une pénalité pécuniaire ou en leur perte par confiscation.</p>
<p>Definitions</p>	<p>Définitions</p>
<p>"Currency" means current coins and bank notes issued by the Bank of Canada and coins and bank notes in the currency of countries other than Canada.</p>	<p>- Espèces - s'entend de pièces courantes et de billets de banque émis par la Banque du Canada, ainsi que de pièces et de billets de banque en espèces de pays autres que le Canada.</p>
<p>"Monetary instruments" means (a) securities, including stocks, bonds, debentures and treasury bills, in bearer form or in such other form as title to them passes upon delivery and (b) negotiable instruments in bearer form, including banker's drafts, cheques, traveller's cheques and money orders, other than (i) warehouse receipts or bills of lading, and (ii) negotiable instruments that bear restrictive endorsements or a stamp for the purpose of clearing or are made payable to a named person and have not been endorsed.</p>	<p>- Effets - s'entend de (a) titres, y compris d'actions, de bons, d'obligations, de bons du Trésor, au porteur ou sous toute autre forme qui fait que le titre appartient à une personne sur livraison; et de (b) instruments négociables au porteur, y compris les traites bancaires, les chèques, les chèques de voyage, les mandats, autres que (i) des récépissés d'entrepôts ou des connaissements; (ii) des instruments négociables à endossement restrictif ou estampillés aux fins d'affranchissement, ou payables à une personne nommée et qui n'ont pas été endossés.</p>
<p>"Courier" means a commercial carrier that is engaged in the scheduled international transportation of shipments of goods other than goods imported as mail.</p>	<p>- Messager - s'entend d'un transporteur du secteur commercial qui se consacre au transport prévu, à l'échelle internationale, d'expéditions de marchandises autres que des marchandises importées à titre de courrier.</p>
<p>Who Must Report</p>	<p>Personnes devant faire une déclaration</p>
<p>(a) Persons leaving or entering Canada with currency or monetary instruments subject to the reporting requirement, on them or as part of their luggage, are responsible to report.</p>	<p>(a) Les personnes ayant en leur possession ou dans leurs bagages des espèces ou des effets assujettis à une déclaration sont tenus de la produire.</p>
<p>(b) The exporter of currency or monetary instruments subject to the reporting requirement exported by courier or as mail is responsible to report, or upon receipt of retention notice, the importer.</p>	<p>(b) L'exportateur d'espèces ou d'effets exportés par messagerie ou par la poste et assujettis à une déclaration est tenu de la produire ou, sur réception d'un avis de rétention, l'importateur.</p>
<p>(c) The person in charge of a conveyance carrying currency or monetary instruments subject to the reporting requirement is responsible to report unless they are reported by the person in whose actual possession they are, or they are imported or exported as mail.</p>	<p>(c) La personne responsable d'un moyen de transport qui transporte des espèces ou des effets assujettis à une déclaration est tenu de la produire sauf si cette dernière l'est par une personne les ayant en sa possession ou dans ses bagages, ou s'ils sont importés ou exportés par la poste.</p>
<p>(d) The person on whose behalf the currency or monetary instruments subject to the reporting requirement are imported or exported is responsible to report in all other cases.</p>	<p>(d) La personne pour laquelle des espèces ou des effets assujettis à une déclaration sont importés ou exportés est tenu de la produire dans tous les autres cas.</p>
<p>Reporting Forms</p>	<p>Formulaires de déclaration</p>
<p>Reporting of currency or monetary instruments imported into or exported from Canada has to be made in writing on the Cross-Border Currency and Monetary Instruments Report - General (CCRIA form E667).</p>	<p>La déclaration des espèces ou des effets importés au Canada ou exportés du Canada doit se faire par écrit sur la Déclaration sur les mouvements transfrontaliers des espèces et des instruments monétaires - Générale (Formulaire E667 de l'Agence des douanes et du revenu du Canada (ADRC)).</p>
<p>In the case of currency or monetary instruments imported into or exported from Canada by courier, the person in charge of the conveyance or the courier is required to submit a Cross-Border Currency and Monetary Instruments Report made by person in charge of conveyance (CCRIA form E666) as an attachment to the Cross-Border Currency and Monetary Instruments Report - General (CCRIA form E667).</p>	<p>Dans le cas d'espèces ou d'instruments monétaires importés au Canada ou exportés du Canada par messagerie, la personne responsable du moyen de transport ou le messager doit soumettre, une Déclaration sur les mouvements transfrontaliers des espèces et des instruments monétaires remplie par la personne responsable du transport (Formulaire E666 de l'ADRC) comme pièce jointe à la Déclaration sur les mouvements transfrontaliers des espèces et des instruments monétaires - Générale (Formulaire E667 de l'ADRC).</p>
<p>Persons importing or exporting currency or monetary instruments on their own behalf that is in their possession must complete form E677 (individual). All other reports involving the importation or exportation of currency or monetary instruments must be reported using E667. In all cases involving a commercial conveyance form E666 must accompany the E667.</p>	<p>Les personnes qui, pour leur propre compte importent ou exportent des espèces ou des effets en leur possession doivent remplir un formulaire E677 (Particulier). Toute autre déclaration d'importation ou d'exportation d'espèces ou d'effets doit être faite au moyen d'un formulaire E667. Dans tous les cas comportant un moyen de transport, un formulaire E666 doit accompagner le formulaire E667.</p>
<p>Privacy</p>	<p>Renseignements personnels</p>
<p>The information provided on this form is being collected under the authority of the Proceeds of Crime (Money Laundering) and Terrorist Financing Act and is subject to the provisions of the Access to Information Act and the Privacy Act.</p>	<p>L'information demandée dans ce formulaire est recueillie en vertu de la Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes et elle est assujettie aux dispositions générales de la Loi sur la protection des renseignements personnels.</p>
<p>Additional Information</p>	<p>Renseignements additionnels</p>
<p>To obtain additional information, please visit our website at www.csis-ecsc.gc.ca/customs/currency-reporting. For more information about the Proceeds of Crime (Money Laundering) and Terrorist Financing Act, visit the Financial Transactions and Reports Analysis Centre of Canada web site at www.ftrac.gc.ca. You can also call us free of charge throughout Canada by calling 1-800-941-9999. If you are calling from outside of Canada, you can contact us at (304) 945-3500 or (304) 436-9264.</p>	<p>Pour obtenir de plus amples renseignements, veuillez visiter notre site Web à www.csis-ecsc.gc.ca/customs/currency-reporting. Pour en savoir plus au sujet de la Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes, visitez le site Web du Centre d'analyse des opérations financières du Canada à www.cisaf.gc.ca. Vous pouvez aussi nous appeler sans frais de partout au Canada au 1 800 941-9999. Si vous appelez de l'extérieur du pays, veuillez composer le (304) 945-3500 ou le (304) 436-9264.</p>

APPENDIX C

FORM E668, **CROSS-BORDER CURRENCY OR MONEY INSTRUMENTS REPORT MADE BY PERSON IN CHARGE OF CONVEYANCE**

(Front of form)



Canada Customs and Revenue Agency / Agence des douanes et du revenu du Canada

Reset All Fields

PROTECTED WHEN COMPLETED / PROTÉGÉ UNE FOIS REMPLI

CROSS-BORDER CURRENCY OR MONETARY INSTRUMENTS REPORT
MADE BY PERSON IN CHARGE OF CONVEYANCE

DÉCLARATION SUR LES MOUVEMENTS TRANSFRONTALIERS D'ESPÈCES ET D'INSTRUMENTS MONÉTAIRES
COMPLÉTÉE PAR LA PERSONNE RESPONSABLE DU MOYEN DE TRANSPORT

Please print or type - Veuillez écrire en majuscules ou dactylographier

PART - PARTIE A			
INFORMATION ABOUT PERSON IN CHARGE OF CONVEYANCE RENSEIGNEMENTS SUR LA PERSONNE RESPONSABLE DU MOYEN DE TRANSPORT			
Name (surname) - Nom	First name - Prénom	Middle name - Second prénom	Date of birth / Date de naissance
Permanent address of person / Entity - Adresse permanente de la personne ou de l'entité Street - Rue			Telephone number - Numéro de téléphone
Province/State - Province/État	Country - Pays	Postal/Zip code - Code postal/Zip	Citizenship - Citoyenneté
Type of identification / Type de pièce d'identité	Identification number / N° de la pièce d'identité	Place of issue / Lieu de délivrance	
Full name of person's employer - Nom complet de l'employeur de la personne			
Full permanent address of person's employer - Adresse permanente de l'employeur de la personne Street - Rue			
City - Ville		Province/State - Province/État	
Postal/Zip code - Code postal/Zip		Telephone number of person's employer - Numéro de téléphone de l'employeur de la personne	
Name and title of contact(s) - Nom et titre des personnes ressources			
Telephone number of person's employer - Numéro de téléphone de l'employeur de la personne			
PART - PARTIE B			
INFORMATION ON SHIPMENTS OF CURRENCY OR MONETARY INSTRUMENTS RENSEIGNEMENTS SUR LES LIVRAISONS DES ESPÈCES ET INSTRUMENTS MONÉTAIRES			
	Name of importer or exporter / Nom de l'importateur ou de l'exportateur		Total value / Valeur totale
1		\$	\$
2		\$	\$
3		\$	\$
4		\$	\$
5		\$	\$
6		\$	\$
7		\$	\$
8		\$	\$
9		\$	\$
10		\$	\$
<p style="text-align: center;">TO BE FILLED OUT BY THE PERSON COMPLETING THIS REPORT DOIT ÊTRE REMPLI PAR LA PERSONNE QUI RÉDIGE LA DÉCLARATION</p> <p style="font-size: 8px;">I hereby declare that the information given by me in this report is true, accurate and complete. Je déclare que les renseignements fournis dans le présent sont exacts et complets.</p> <p style="font-size: 8px;">Name in print (surname, first, middle) - Nom en majuscules (y compris prénom et second prénom)</p> <p style="font-size: 8px;">Signature</p> <p style="font-size: 8px;">Date of report - Date de la déclaration</p>			<p style="text-align: center;">Customs duty stamp Timbre des douanes</p>
FOR CUSTOMS USE ONLY -- RÉSERVÉ À L'USAGE DES DOUANES			
<p style="text-align: center;">Customs reference number (if applicable) Numéro de référence des douanes (le cas échéant)</p>			<p style="text-align: center;">Invoice number(s) Num de transport(s) / Invoice</p>

E668 Canada

APPENDIX C

FORM E668, CROSS-BORDER CURRENCY OR MONEY INSTRUMENTS REPORT MADE BY PERSON IN CHARGE OF CONVEYANCE

(Back of form)

GENERAL	GÉNÉRALE
<p>Information to be given by person described in paragraph 1(2)(a) of the Proceeds of Crime (Money Laundering) and Terrorist Financing Act.</p>	<p>Renseignements à fournir par la personne visée à l'alinéa 12 (2a) de la Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes.</p>
<p>Instructions for E668</p>	<p>Instructions relatives au formulaire E668</p>
<p>A courier transporting currency or monetary instruments must present a completed E668 form in addition to a completed E667.</p>	<p>Un messageur qui transporte des espèces ou des effets monétaires doit présenter un formulaire E668 rempli (en plus d'un E667, également rempli).</p>
<p>Reporting Requirement</p> <p>The Proceeds of Crime (Money Laundering) and Terrorist Financing Act requires every person or entity the obligation to report to Canadian Customs the importation or exportation of currency or monetary instruments of a value equal to or greater than \$10,000 Canadian (or its equivalent in a foreign currency).</p> <p>Failure to report may result in the forfeiture of currency or monetary instruments or the assessment of a penalty.</p>	<p>Exigence relative aux déclarations</p> <p>La Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes exige que toute personne qui entre au Canada ou quitte le pays déclare aux Douanes canadiennes toute espèce ou effet dont la valeur est égale à ou dépasse 10 000 \$CAN (ou l'équivalent en devises étrangères).</p> <p>Le défaut de déclarer lesdites espèces ou ledits effets peut résulter en leur saisie et en l'imposition d'une pénalité pécuniaire ou en leur perte par confiscation.</p>
<p>Definitions</p> <p>"Currency" means current coins and bank notes issued by the Bank of Canada and coins and bank notes in the currency of countries other than Canada.</p> <p>"Monetary Instruments" means (a) securities, including stocks, bonds, debentures and treasury bills, in bearer form or in such other form as title to them passes upon delivery; and (b) negotiable instruments in bearer form, including banker's drafts, cheques, traveller's cheques and money orders, other than (i) warehouse receipts or bills of lading, and (ii) negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed.</p> <p>"Courier" means a commercial carrier that is engaged in the scheduled international transportation of shipments of goods other than goods imported as mail.</p>	<p>Définitions</p> <p>- Espèces - s'entend de pièces courantes et de billets de banque émis par la Banque du Canada, ainsi que de pièces et de billets de banque en espèces de pays autres que le Canada.</p> <p>- Effets - s'entend de (a) titres, y compris d'actions, de bons, d'obligations, de bons du Trésor, au porteur ou sous toute autre forme qui fait que le titre appartient à une personne sur livraison; et de (b) instruments négociables au porteur, y compris les traites bancaires, les chèques, les chèques de voyage, les mandats, autres que (i) des récépissés d'entrepôts ou des connaissements; (ii) des instruments négociables à endossement restrictif ou estampillés aux fins d'affranchissement, ou payables à une personne nommée et qui n'ont pas été endossés.</p> <p>- Messageur - s'entend d'un transporteur du secteur commercial qui se consacre au transport privé, à l'échelle internationale, d'expéditions de marchandises autres que des marchandises importées à titre de courrier.</p>
<p>Who Must Report</p> <p>(a) Persons leaving or entering Canada with currency or monetary instruments subject to the reporting requirement, on them or as part of their luggage, are responsible to report.</p> <p>(b) The exporter of currency or monetary instruments subject to the reporting requirement exported by courier or as mail is responsible to report, or upon receipt of retention notice, the importer.</p> <p>(c) The person in charge of a conveyance carrying currency or monetary instruments subject to the reporting requirements is responsible to report unless they are reported by the person in whose actual possession they are, or they are imported or exported as mail.</p> <p>(d) The person on whose behalf the currency or monetary instruments subject to the reporting requirement are imported or exported is responsible to report in all other cases.</p>	<p>Personnes devant faire une déclaration</p> <p>(a) Les personnes ayant en leur possession ou dans leurs bagages des espèces ou des effets assujettis à une déclaration sont tenus de la produire.</p> <p>(b) L'exportateur d'espèces ou d'effets exportés par messagerie ou par la poste et assujettis à une déclaration est tenu de la produire ou, sur réception d'un avis de rétention, l'importateur.</p> <p>(c) La personne responsable d'un moyen de transport qui transporte des espèces ou des effets assujettis à une déclaration est tenu de la produire sauf si cette dernière l'est par une personne les ayant en sa possession ou dans ses bagages, ou s'ils sont importés ou exportés par la poste.</p> <p>(d) La personne pour laquelle des espèces ou des effets assujettis à une déclaration sont importés ou exportés est tenu de la produire dans tous les autres cas.</p>
<p>Reporting Forms</p> <p>Reporting of currency or monetary instruments imported into or exported from Canada has to be made in writing on the Cross-Border Currency and Monetary Instruments Report - General (CCRA form E667).</p> <p>In the case of currency or monetary instruments imported into or exported from Canada by courier, the person in charge of the conveyance or the courier, is required to submit a Cross-Border Currency and Monetary Instruments Report made by person in charge of conveyance (CCRA form E668) as an attachment to the Cross-Border Currency and Monetary Instruments Report - General (CCRA form E667).</p> <p>Persons importing or exporting currency or monetary instruments on their own behalf that is in their possession must complete form E677 (Individual). All other reports involving the importation or exportation of currency or monetary instruments must be reported using E667. In all cases involving a commercial conveyance form E668 must accompany the E667.</p>	<p>Formulaires de déclaration</p> <p>La déclaration des espèces ou des effets importés au Canada ou exportés du Canada doit se faire par écrit au moyen de la Déclaration sur les mouvements transfrontaliers d'espèces et d'instruments monétaires - Générale (formulaire E667 de l'ADRC).</p> <p>Dans le cas d'espèces ou d'effets monétaires importés au Canada ou exportés du Canada par messagerie, la personne responsable du transport ou le messageur doit soumettre une Déclaration sur les mouvements transfrontaliers d'espèces et d'instruments monétaires remplie par la personne responsable du moyen de transport (formulaire E668 de l'ADRC) comme pièce jointe à la Déclaration sur les mouvements transfrontaliers d'espèces et d'instruments monétaires - Générale (formulaire E667 de l'ADRC).</p> <p>Les personnes qui, pour leur propre compte, importent ou exportent des espèces ou des effets en leur possession doivent remplir un formulaire E677 (Particulier). Toute autre déclaration d'importation ou d'exportation d'espèces ou d'effets doit être faite à l'aide d'un formulaire E667. Dans tous les cas comportant un moyen de transport, un formulaire E668 doit accompagner le formulaire E667.</p>
<p>Privacy</p> <p>The information on this report is being collected under the authority of the Proceeds of Crime (Money Laundering) and Terrorist Financing Act and is subject to the provisions of the Privacy Act.</p>	<p>Renseignements personnels</p> <p>L'information demandée dans ce formulaire est recueillie en vertu de la Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes et elle est assujettie aux dispositions générales de la Loi sur la protection des renseignements personnels.</p>
<p>Additional Information</p> <p>To obtain additional information, please visit our website at www.ccrs-adrc.gc.ca/customs/currency-reporting. For more information about the Proceeds of Crime (Money Laundering) and Terrorist Financing Act, visit the Financial Transactions and Reports Analysis Centre of Canada Web site at www.frtac.gc.ca. You can also call us free of charge throughout Canada by calling 1-800-461-9999. If you are calling from outside of Canada, you can contact us at (204) 983-3500 or (506) 636-5064.</p>	<p>Renseignements supplémentaires</p> <p>Pour obtenir de plus amples renseignements, veuillez visiter notre site Web à www.ccrs-adrc.gc.ca/customs/currency-reporting. Pour en savoir plus au sujet de la Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes, visitez le site Web du Centre d'analyse des opérations financières du Canada à www.cafe.gc.ca. Vous pouvez aussi nous appeler sans frais de partout au Canada au 1 800 461-9999. Si vous appelez de l'étranger du pays, veuillez composer le (204) 983-3500 ou le (506) 636-5064.</p>

REFERENCES

<p>ISSUING OFFICE –</p> <p>Cross-Border Currency Reporting Program Contraband Programs Section Policy and Contraband Programs Division Customs Contraband, Intelligence and Investigations</p>	<p>HEADQUARTERS FILE –</p> <p>5001-13-4</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Proceeds of Crime (Money Laundering) and Terrorist Financing Act</i> (S.C. 2003, c. 17, s. 48, January 6, 2003)</p> <p><i>Cross-Border Currency and Monetary Instruments Reporting Regulations</i> (P.C. 2002-1945, November 21, 2002)</p>	<p>OTHER REFERENCES –</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>Interim Memorandum D19-14-1 dated January 22, 2003</p>	

Services provided by the Canada Border Service Agency are available in both official languages.

