

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.







Ottawa, May 31, 2004

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
Definitions	1
Reporting of Importations and Exportations	2
Minimum Value of Currency or Monetary	
Instruments	2
General Manner of Reporting	2
Reporting	2
Retention	5
Penalties	5
Guidelines and General Information	5
General Manner of Reporting – Forms	5
Completed Forms	6
Import Reporting	6
Imports by Mail	6
Imports by Rail	6
Commercial Imports by Air	6
Reporting at Point of Clearance	6
In-transit Passengers	6
Telephone Reporting	6
Self-reporting Modes	7
Any Other Imports	7
Emergency Imports	7
Export Reporting	7
Individuals	7
Commercial Exports	7
Exports by Mail	7
Telephone Reporting	7
Any Other Exports	7
Reporting exceptions	7
Diplomats	7
Bank of Canada	7

MEMORANDUM D19-14-1

Exemption Applicable to Imported Shares	-
Exception	7
Duty to Answer and Comply	7
Cancelling Reports	7
Verification	8
Searching Persons	8
Searching Conveyances	8
Searching Baggage	8
Searching Mail	8
Seizures	8
Retention	8
Transfers of Monies	9
Request for Review of a Seizure Process	9
Third-party Claims	9
Disclosure of Information	9
Disclosure by the CCRA	9
Disclosure by FINTRAC	9
Additional Information	10
Appendix A – Form E677, Cross-Border Currency or Money Instruments Report – Individual	11
Appendix B – Form E667, Cross-Border Currency or Money Instruments Report – General	13
Appendix C – Form E668, Cross-Border Currency or Money Instruments Report Made by Person in Charge of	
Conveyance	15

Legislation

The Proceeds of Crime (Money Laundering) and Terrorist Financing Act (PCMLTFA)

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.

DEFINITIONS

1. (1) The following definitions apply in the Act and these Regulations.

"courier" means a commercial carrier that is engaged in scheduled international transportation of shipments of



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

"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 c^{---} for business at that time.

(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 OL5

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 OL5

 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.

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

		(F 1	ront of form)				
Canada Custom			Reset A	I Fielde	PRO	TECTED WHEN OD	MPLETED
and Revenue Ag						IOTÉGÉ UNE FOIS	REMPLI
	CROSS-BORDER CURRENCI SUR LES MOUVEMENTS TRANSF écrire en caractère d'imprimerie ou das	RONTA	LIERS D'ESPÈCES			- PARTICULIER	R
PART - PARTIE		INFORM	ATION ON PERSON N	AAKING THE REPORT UI COMPLÊTE LA DÉCLARA	TION		
A lame (sumame) – Nom	First name – Pr	nênom	Middle n	ame - Second prénom	Date of birth Date de	Y-A	M 0-J
ermanent address of person - Street - Rue	Adresse permanente de la personne Arc	t. – App.	, City – Vile		Telephone r	number – Numéro de	a téléphone
Yovince/State - Province/État		c – App.	PostaliZp code - Cod	e nosta/7m	()	- Citoyenneté	
ype of identification	county - raps		Identification number	e possi zip	Place of iss		
ype de pièce d'identité			N° de la pièce d'identit	10	Lieu de déliv		
PART - PARTIE B	INFORMATION ON IMPORTATION	OR EXP	ORTATION - RENSI	DONEMENTS SUR L'IMPOR	TATION OU L	EXPORTATION	
Departing from En partance de	Country Wile/Pays						
Destination 🕨 City	Country - Ville/Pays						
PART - PARTIE				UMENTS BEING IMPORTED MENTS MONÉTAIRES IMPO			
	Country and name of ourrency Pays et nom de l'espèce		mount - Montant	CAD rate for conve Taux de conversion	rsion CAN	CAD amount who Montant CAN apr	en converted te conversio
Currency and coins Espèces et monnaie							
Other monetary instruments (Specify type, issuing entity and date, serial or other identifying number in the "Country and name of ourreng" box)						\$	4
Carrency box) Autres instruments monétaires (Précisez le type, l'éméteur et la date, le numéro de serie ou tout autre numéro d'identifica- tion dans le case « Pays et nom de l'espèce »)							
	TOTALS: TOTAUX :					s	\$
Ib	TO BE FILLED OUT BY THE PER DOIT ETHE REMIFLE PAR LA PERS orgby declare that the information given by Je declare que les renseignements tour					Customs dat Timbre dateur d	ie stamp es douanes
					And	-	
Sgnature				Date of report - Date de la d			
Sgniture	FOR CUSTOMS USE ONLY — RI Customs referen Numero der reference des					Inspector name Nom de finspecter	Belge no.

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

(Back of form) GENERAL GÉNÉRALE Information to be given by person described in paragraph 12(3) (a) of the Proceeds of Crime (Money Laundering) and Terrorist Financing Act, if not transporting on behalf of entity or other person. Perseignements à fournir par la personne visée à l'alinéa 12 (3) a) de la Loi sur le recyclage des produits de la criminalitéet le financement des activités terroristes, si elle transporte les espèces ou les effets pour son propre compte. Instructions for E677 Instructions relatives au formulaire E677 If you are an individual importing or exporting currency or monetary instruments on your own behalf, please till out parts A, 8 and C. Si vous importez ou exportez des espèces ou des instruments monétaires pour votre propre compte, veuillez remplir les parties A, B et C. Reporting Requirement Exigence relative aux déclarations The Proceeds of Crime (Money Laundering) and Terrorist Financing Act requires on La Loi sur le recyclage des produits de la criminalité et le financement des activités terroristes exige 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 equivatent in a foreign currency). 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 réquivalent en devises étrangères). Failure to report may result in the forfeiture of currency or monetary instruments or Le défaut de déclarer lesdites espèces ou lesdits effets peut résulter en leur saisie et en l'imposition nent of a penalty. d'une penalité pécuniaire ou en leur perte par confiscal Definitions Difinitions 'Currency' means current coins and bank notes issued by the Bank of Canada and - Espèces - s'entend de pièces courantes et de billets de banque émis par la Banque du Canada, coins and banks notes in the currency of countries other ainsi que de pièces et de billets de banque en espèces de pays autres que le Canada. than Canada 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 mandans, autres que (i) des récépissés d'entrepôts ou des connaissements; "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) warshouse receipts or bills of lading, and (ii) negotiable instruments that bear restrictive endorsements or a stamp for the (ii) des instruments négociables à endossement restrictif ou estampillés aux fins es of clearing or are made payable to a named person and have not been d'affranchissement, ou payables à une personne nommée et qui n'orit pas été endossés. Who Must Report Personnes devant faire une déclaration (a) Persons leaving or entering Canada with currency or monetary instruments. (a) Les personnes ayant en leur possession ou dans leurs bagages des espèces ou des effets subject to the reporting requirement, on them or as part of their luggage, are assujettis à une déclaration sont tenus de la produire. responsible to report. (b) The exporter of currency or monetary instruments subject to the reporting (b) L'exportateur d'espèces ou d'effets exportés par messagerie ou par la poste et assujettis à une (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 demère l'est par une personne les requirement exported by courier or as mail is responsible to report, or upon receipt (c) The person in charge of a conveyance carrying currency or monetary instruments subject to the reporting requirement is responsible to report unless they ayants en sa possession ou dans ses bagages, ou s'ils sont importes ou exportés par la poste. are reported by the person in whose actual possession they are, or they are imported or exported as mail. (d) The person on whose behalf the currency or monetary instruments subject to (d) La personne pour laquelle des espèces ou des effets assujettis à une déclaration sont importés the reporting requirement are imported or exported is responsible to report in all ou exportés est tenu de la produire dans tous les autres cas. other cases Reporting Forms Formulaires de déclaration 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). 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 onétaires - Générale (formulaire E667 de l'ADRC). In the case of currency or monetary instruments imported into or exported from Canada by counter, the person in charge of the conveyance or the counter is required to submit a Cross-Border Currency and Monetary Instruments Report made by person in charge of conveyance: (CCRA form E060) as an attachment to the Cross-Border Currency and Monetary Instruments Report - General (CCRA form E047). Dans le cas d'espèces ou d'instruments monétaires importés au Canada ou exportés du Canada par messager del seguence esponsable du transport ou le messager del sourmetre, une Declaration sur les mouvements transfontallers des espèces et des instruments monétaires complété par la personne responsable du transport (tormulaire E668 de l'ADRC) comme pièce jointe à la Déclaration sur les mouvements transfrontaliers des espèces et des instrume monétaires - Générale (formulaire E667 de l'ADPC). form E667). Persons importing or exporting ourrency or monetary instruments on their own behalt that is in their possession must complete form # E677 (individual). All other reports involving the importation or exportation of ourrency or monetary instruments must be reported using E667. In all cases involving a commercial conveyance form E668 must accompany the E667. Les personnes qui importent pour leur propre compte, ou exportent des espèces ou des effets en leur possession doivent rempir un formulaire E667 (Particulier). Toute autre déclaration d'importation ou d'exportation d'espèces ou d'effets doit étre faite au moyen d'un formulaire E677. Dans tous les cas comportant un moyen de transport, un formulaire E668 doit accompagner le ulaire E667. Privacy Renseignements personnels 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. 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. Additional Information Renseignements additionnels To obtain additional information, please visit our website at www.cora-adro.gc.ca/bustoms/burrency reporting. For more information about the Proceeds of Crime (Money laundering) and Tenrorist Financing Act, visit the Financial Tranactions and Reports Analysis Centre of Canada web site at www.finitisc.gc.ca. You can also call us the of charge throughout Canada by calling 5-800-461-9999. If you are calling from outside of Canada, you can contact us at (201) dep. web.rep. or (201) dep. end. Pour obtenir de plus amples renseignements, veuillez visiter notre site Web à www.cora-adro.go.ca/ customa/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, visite le site Wibb du Centre d'analyse des opérations financières du Canada à www.canate.ge.ca. Yous pouvez aussi nous appeter sans hais de partout au Canada au 1-800-461-9996. Si vous appetez de l'extérieur du pays, veuillez (204) 963-3500 or (506) 636-5064 composer le (204) 963-3500 ou le (506) 636-5064.

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

	s Agence-des douanes gency et du revenu du Canada		Reset A	II Fields		FECTES WHEN COMPLETE IOTEGE UNE FOIS REMPLI
	CROSS-BORDER CURREN R LES MOUVEMENTS TRANS	SFRONT				AIRES - GÉNÉRALE
WRT-PARTE IN	Electric en majusculas ou dechylogra FORMATION ON PERSON ON WHOS	E BEHAUF				
ane (sumane) - Non	RENSEIGNEMENTS SUR LA PERISC Trist rame -			ane - Second prénom	Date of Date	T-A N D-
manual addition of summary	Entity - Adresse permanente de la per				Calls de natissance	
net - Rue		Apt App.			()	umber - Numéro de téléphon
ovince/State - Province/Etat	Country - Pays		PoeteriZip code - Cod	e postaližip	Citasnahip	Citiyenneté
pe of identification pe de pièce d'identité			Identification number N° de la pièce-d'identi	96 10	Place of test Lieu de delle	
	FORMATION ON ENTITY ON WHOSE INEMENTS SUR L'ENTITÉ AU NOM D					
ene of entity - Nors-de l'antiti					Type of activ	ify - Type-Ewilvia
f pertyanent address of entit teit – Flue	y - Adresse permanente complète de l	lwitte Sty - Vite			Telephone	umber – Numéro de teléphon
ovice/State - Province/Cat		Country - Pr	iys		Postelizy o) ode - Code postaliZp
ine and title of contact perior	n of entity - Nom et titre de la persone	e-mesource	de l'enthé			
ART - PARTIE C	INFORMATION ON INFORMATI	ON OR EX	PORTATION - RENSE	GAEMENTS SUR L'IMPO	RTATION OU L	EXPORTATION
ethod of shipment ode d'expédition :	Courter Mail Messagerie Mail		Other Autre	Cete o	d shipment te respection	*:A # 0
ipped to (name and address)	- Expèdie à l'attention de (nom et adr	(1669				
name of courier (# applicable) - N	iom complet du service de messagerie (le cas lé	(Nert)	Ful perture	rt address of source (F spolicade	(- Admas perma	vertie de la messagerie (le cas ilché
ART - PARTIE D	RENSEIONEMENTS SUR LA PERI	IONNE QU	TRANSPORTE ET EX		ES INSTRUME	NTS MONETAIRES
me (sumarne) - Nom	First name -			ame - Second prénom	Oate-of birth Date-de natissance Telephone-n	writter - Numéro de teléphon
Heet - Plue	ĺ	Apt App.	City - Vile			
ovines/State - Provines/Dat					1 F	
	Country - Pays		PostaliZip code - Cot	le postaii Zep		Cityenneti
pe di identification pe de péce d'identité	Country - Pays		PreteiZp code - Cod Identification number N° de la pece d'ident			Cityprineta
pe de pièce d'deville	INFORMATION ABOUT REINSE ONE MENTS SUF	CURRENT ULS ESP	Identification number N° de la pièce d'identi	N STRUMENTS BUNG MPC WENTS MORE TANKS MP	Citizenship Place of less Lieu-de delle RTED OR EXP ORTES OU EX	Cityennetit Mance ORTED CONTES
on de proces d'identité ANIT - PARITÉE E			Identification number N° de la pièce d'identi	16	Citizenship Place of ites Lieu de delle RITED CHI EXP ONTES CU EX WINISO	- Cityenneld ef rance Contro CAD answer when sonen Montert CAN aprils sonen
e de pièce d'identité ANT - PARTIE E Currency and coins Explores et monnaie	Percentant tion adout Percention Monts to Country and name of currency		Vertification number N° de la piece d'deré V AND MONETARY IN LOES OU LES INSTRU	N STRUMENTS BEING MPC MONETARES MP CAD NEW TO SOM	Citizenship Place of ites Lieu de delle RITED CHI EXP ONTES CU EX WINISO	- Citiyenneti e rance COTTED COTTED CAD amount when sonyet
ANY - PACET	Percentant tion adout Percention Monts to Country and name of currency		Vertification number N° de la piece d'deré V AND MONETARY IN LOES OU LES INSTRU	N STRUMENTS BEING MPC MONETARES MP CAD NEW TO SOM	Citizenship Place of ites Lieu de delle RITED CHI EXP ONTES CU EX WINISO	- Cityenneld ef rance Contro CAD answer when sonen Montert CAN aprils sonen
de pièce d'dentité ACT - PAREE Currency and come Expérient et monnaie Durrency and come Expérient et monnaie Ster monstair présuments Serviry tops, issuing antity and dats, issuing antity and dats, issuing antity montaire or the Courterport tops forst-instruments mondaines vision to mondaines	EN-OPMATION ABOUT PENDELONE MENTS BUI Country and name of ourseay Pays at nom de fregelos		Vertification number N° de la piece d'deré V AND MONETARY IN LOES OU LES INSTRU	N STRUMENTS BEING MPC MONETARES MP CAD NEW TO SOM	Citizenship Place of ites Lieu de delle RITED CHI EXP ONTES CU EX WINISO	Cityerneté Porto CAD anourt when sorvers Montant CAN après sorvers \$
Ant - PARTER Experies and come Experies and come Experies and come Removements and come Removement and come Removement Removement and come Removement Country and come of the Country and come of Country and come of Country Country and come of Country Country and come of Country Country and country of Country Country and Country and Country Country and Country Country Country and Country C	ENCREMENTION ABOUT PENDECKE MENTS SU County and entre of currency Pays at nom de fregelos		Vertification number N° de la piece d'deré V AND MONETARY IN LOES OU LES INSTRU	N STRUMENTS BEING MPC MONETARES MP CAD NEW TO SOM	Citizenship Place of ites Lieu de delle RITED CHI EXP ONTES CU EX WINISO	Citoyenneté enco CRITED CAD anourt when sonvers \$ \$ \$
Ant - PARTER Experies and come Experies and come Experies and come Removements and come Removement and come Removement Removement and come Removement Country and come of the Country and come of Country and come of Country Country and come of Country Country and come of Country Country and country of Country Country and Country and Country Country and Country Country Country and Country C	en creativos alcon reinez con tente do començo Pays el nom de fregérie Pays el nom de fregérie Totras		dertification number Y' de la dece d'Adeid Y AND MCME TARY PL COS OU LES INSTRU- MOUTE - MUNTARE	M STRUMENTS BEING MPC BEINTS MONE TARES MPC CAD BIE for an Taux de comuna	Citizenship Place of ites Lieu de delle RITED CHI EXP ONTES CU EX WINISO	Citiyenneté Portig CAD andrés ionves
e de palece d'obertite Ant - Palette Currenne and costs Exploses et monnais Ster monetary instruments Ster monetary instruments Ster monetary instruments Ster monetary instruments sort dats, seuer or shere dest hype, number in the Country and name it ourmany? Bool task instruments monitains dats, numeto de stere ou a date numeto / Mentious takes in sumeto de stere ou a date numeto / Mentious	Del CHANTON ABOUT PEROS CARANTON ABOUT PEROS CARANTON ABOUT Cuarty and name of cuartery Pays et nom de fespace Pays et nom de fespace Pays et nom de fespace TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL TOTAL	A Second Second	Overtification number Tr de la ploce interest Tr AND MCRETARY PL COLS OU LES INSTRU- MOUTE - MURBARE MOUTE - MURBARE OVERN, J. TING, THIS, REP- DARY, J. TING, THIS, REP-	M STRUMENTS BEING MPC BEINTS MONETARES MP CAD are for an Taux de conveni Taux de conveni Taux de conveni Taux de conveni Autoritation	Citizenship Place of ites Lieu de delle RITED CHI EXP ONTES CU EX WINISO	Citysemeté ence CRTED CAD anourt when surven Morare CAN après sorvers \$ \$
er de palece d'obertite ANT - PAREE Currence and corres Experiores et monnais Thermonitary instruments Thermonitary instruments Thermonitary instruments thermonitary instruments thermonitary instruments thermonitary beak thermonitary beak thermonita	en creativos alcon reinez con tente do començo Pays el nom de fregérie Pays el nom de fregérie Totras	St. Constant of the second sec	OwerEncation number Tr de la pleos interest Tr AND MORE TARY IN COLS OU LES INSTRU- MOUTE - MUNEAR MOUTE - MUNEAR DAIN FTING T-INS REP DAIN FTING T-INS REP DAIN FTING T-INS REP DAIN FTING T-INS REP Structure texts	N STRAMENTS BEING AND CAD and to can Take the convent Take the convent CAD and to can Take the convent CAD ALTON	Citizenship Place of ites Lieu de delle RITED CHI EXP ONTES CU EX WINISO	Citigenneté annoe OPTTO POTTO CAD annourt etten surven Muteter CAN après surver \$ \$ Customs dete stere
pe de palece d'Odentités ART - PALEES Currency and come Espaces et monnais Ther monetary instruments Specify table, resump ambig and dats, sesuing ambig and dats, sesuing ambig and dats, sesuing ambig dats, to main the montaines values of the sesuing ambig adds, to main data of the sectors in tagonaments mondaines values on the sectors - Plags, et Item me in print (sumame, first, m	Del CHANTON ABOUT PENDE COM MENTS DU Clustry and name d'ourseux Pays et nom de tespéce Pays et nom de tespéce Pays et nom de tespéce TOTAL TOTAL DOTE ETE REMOVIE PAR DE DOTE ETE REMOVIE PAR DE LA DOTE ETE REMOVIE PAR DE LA DOTE ETE REMOVIE PAR DE LA DOTE ETE REMOVIE PAR DE TESPECEMENTE DE	St. Constant of the second sec	OwerEncation number Tr de la pleos interest Tr AND MORE TARY IN COLS OU LES INSTRU- MOUTE - MUNEAR MOUTE - MUNEAR DAIN FTING T-INS REP DAIN FTING T-INS REP DAIN FTING T-INS REP DAIN FTING T-INS REP Structure texts	N STRAMENTS BEING AND CAD and to can Take the convent Take the convent CAD and to can Take the convent CAD ALTON	Citamunito - Place of ass Cars its data constraints out as constraints	Citigenneté annoe OPTTO POTTO CAD annourt etten surven Muteter CAN après surver \$ \$ Customs dete stere
Espaces of morivais other monetary instruments and date, seniar or offer dentifying number in the Commency box dentifying numbers monitorial dates instruments destine ou dates instruments indentification to material in cases - Pays et The	Del CHANTON ABOUT PENDE COM MENTS DU Clustry and name d'ourseux Pays et nom de tespéce Pays et nom de tespéce Pays et nom de tespéce TOTAL TOTAL DOTE ETE REMOVIE PAR DE DOTE ETE REMOVIE PAR DE LA DOTE ETE REMOVIE PAR DE LA DOTE ETE REMOVIE PAR DE LA DOTE ETE REMOVIE PAR DE TESPECEMENTE DE	A	Owner of the second sec	M STRUMENTS BEING AND END TAKES BEING AND CADE AND AND CADE AND AND CADE AND CADE ANTON B and complete. I complete. Date of report - Date do to	Citamunito - Place of ass Cars its data constraints out as constraints	Citigenneté annoe OPTTO POTTO CAD annourt etten surven Muteter CAN après surver \$ \$ Customs dete stere

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

(Back of form)

GENERAL formation to be given by person described in perspraph 13(2) (a) of the occessite of Crime (Maney Laundering) and Tenorist Fluencing Act (I mappring on behalf of entity or other persons) or lay person or entity scribed in paragraph 12(2) (b), (c) or (a) of Act.

Instructions for E667

Reporting Requirement

The Achrequires every person or entity the obligation to report to Canadian Customs the importation or exportation of currency or monetary instruments or value equal to or greater than \$10,000 Canadian (or its equivalent in a foreign 18. of a currency).

Failure to report may result in the forfeiture of ourrency or monetary instruments or the assessment of a penalty.

Definitions

"Currency" means current coins and bank notes issued by the Bank of Canada and coins and banks notes in the currency of countries other

than Canada. "Movements' or occurrence other "Movemany instruments' means (a) executives, including status, bonds, determines and treasury links, in bears' time or in such with time as status. Its them passes upon detivery, and (b) negatable instruments in basels from, including tanker's distla, theques, threader's charges and income protein, other them. (i) exemptions morphics or bible of lading and (i) insplinities weaking or any made payable to a named person and have not been endormed.

Who Must Report

(a) Persons leaving or entering Canada with currency or monetary instruments subject to the reporting requirement, on them or as part if their loggage, are reported in to report. (I) The exported of currency or monetary instruments subject to the reporting requirement exported by counter or an mail is responsible to report, or upon receipt of networks notes, the imported.
(c) The person in charge of a conveyance carrying currency or monetary instruments adject to the reporting requirement is responsible to report, or upon receipt or instruments, adject to the reporting requirement is insponsible to report instead in the second part of the reporting person in whole adjust possession free are in they are imported or explored as mail.
(d) The person on whose behalf the currency or monetary instruments subject to the reporting requirement are imported or explored as majoritable to report in sall.

Reporting Forms

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 (CCPA form EXE?).

In the cases of ourservice or monetary instruments imported into or explored from Canada by counter, the generics in charge all the convergence or the counter, as explored to submit a Cross-Horster Cummory and Monetary Instruments Report made by person in charge of convergence. (CCRA from EXER) as an attachment the Cross-Robert Cummory and Monetary Instruments Report - General (CCRA). + E0025

Persent importing or exporting currency or individually individually individually. All other behalf that is in their possession musi complete tomol(627) (individual). All other agoins involving the exportation or exportation of currency or movinary instruments must be responded asing DSRT, in all cases involving a commercial convergence form DSR6 must about page the DSRT.

Privacy

The information provided on this torm is being collected under the authority of the Proceeds of Drime (Money Laundering) and Tamonit Financing Act and is subject to the provisions of the Access to Information Act and the Privacy Act.

Additional Information

To strain additional information, pleases visit our write/lie all wrws.com-adro.gr.ca/subtrain/cummory reporting. For more information about the Proceeds of Channe (Manny laundeming) and Pennion if Prancing Act, visit the Proceeds of Channe (Manny laundeming) and Pennion if Prancing and wrws.fmtac.gr.ch.s. Viso care allow of all us the of of Manage framelymour Chando by calling weak frame.gr.ca.com and the points Analysis Centre of Canada swell site at 1996; 1993-1990; 1971-1994; 1973-1994; 1996; 1993-1990; 1971-1994; 1973-1994;

GÉNÉRALE

Renseignemente à fournir par la personne viele à ratinée 12 (2) (2) de la Cari sur le recyclage des produits de la criminalité et la foancement des activités terminéequi a transporte les espèces ou les effets pour le compte d'une extilit du d'une autre person ou par la personne ou l'entité viaée aux alimées 12 (206)(2) ou et la Cari. . Cali eller

Instructions relatives au formulaire E667

Exigence relative aux déclarations

Lá Lor exige que toute personne qui entre au Canada ou guitte le pays déclare aux Douanes canademnes toute explore ou d'affets dont la valeur est égale à ou dépassar 10 000 BCAN (ou regularaiste et devises éthicagéres).

Le défaut de déclarer lesdes explore ou lesdes effets peut résulter en leur saisle et en l'imposition d'une pénalté péourisaire ou en leur perte par confectation.

Definitions

Espèces « s'entend de pièces courantes et de tollets de banque drois par la Banque du Canada, ainsi que de pièces et de tollets de banque en espèces de pays autres que la Canada.

Effette - s'inntend de (al titres, y compris d'actions, de bons, d'obligations, de bons du Trésor, au portur to sous touts autre forme qui laif que ls titre appartient à une presonne sur lossach, et de (d) instruments inspositoires au porture, y compris les traites benerales, les d'allegans, les de voyage, les mandats, autres que (d) des reclusiones d'arrençãos dos des comaissaments;
 (d) des instruments regrocables à endosament restrictif su estampliés aux line d'alterandamente, los payables à une personne nomines est que nome pas de indocesis.

Counter[®] means a commercial carrier that is engaged in the scheduled international
 Source [®] when a commercial carrier that is engaged in the scheduled international
 Source
 Sourc

(a) Les personnes ayant en leur possession ou dans leurs tragages des espèces ou des effets assigntis à une déclaration sont tenus de la produins.

(b) L'exportateur d'explices ou d'effetta exportés par messagerie ou par la posite et assujettis à une déclaration est tenu de la produire ou, sur réception d'un avis de rétention, l'importateur.

ici La personne responsable d'un moyen de transport qui transporte des espices ou des effets assujettis à une déclaration est terru de la produire sauf al cette durnière l'est par une personne les ayants en sa possession ou dans ses bageges, ou s'ils sont importés ou exportés par la poste.

(d) La penconne pour laquelle des espèces ou des effets assujettis à une déclaration sont importés ou exportés est terru-de la produire dans tous les autres cas.

Formulaires de déclaration

La disclanation des exploses ou des «Reto importais au Canada ou exportain du Canada doit se faire per itorit sur la Destanation sur les mouvements transformatiens des aspèces et les instruments montaires – Dénérale (formulaire E667 de l'Agence des disuanes et du revenu du Canada (ADPC).

Dans in casi-d'expl commensations and a service responsable during in the transport ou to the sager of a summers, une Disclaration au are incomments transformative des expectes or des transmers transmerses transformative des expectes or des transmerses transmerses transformative des expectes or des transmerses and transmerses and transmerses transmerses transmerses transmerses transmerses transmerses transmerses transmerses and transmerses and transmerses transme

Les personnes qui, pour leur prepe compte importent ou exponent des espèces ou des effets en teur presession doivent remptir un formulaire EST? (Particulari). Trute autre déclaration d'importation ou d'exponention d'expèces ou d'effets doit time taite au moyen d'un formulaire ESE?. Sens tous les ces comportant un moyen de transport, un formulaire ESE doit accompagner le formulaire ESE?.

Renseignements personnels

Understation demanded stars, or tormulare earl resounding environ de la Lor aur le Recyclage des probails de la commanité al le francoiment des activités innovations et elle est assignifie aux dispositions généralems de la Lor aur la protection des ensaignements pressurems.

Renargonements additionels

Pour obtainir de plus amples renneignements, veulted vialer notre ste 1966 à were cors-act op carbatomicommony-aporting. Pour en savor plus au laipt de la Loi aur le negotage des publics de la consister et le neuronnet des activités terminées, valent le site Veul du Conten d'antipue tes operations francisment de L'Oracita à were canada para. Vous pouver auxes nous appeter sam trais de particul au Contents à veue canada para de la Contente au pays, veulair composer la (200) 180-3800 cu le (308) 58-4044.

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

and Reve	Customs Agency et :	ence des douanes Su revenu du Canada		Reset All Fie	elds -	NOTECTED WHEN CO PROTECTED WHEN CO	NEWFUI
	CRO			OR MONETARY INSTRUM	ANTS REPOR		
	COMPLE	TÉE PAR LA PERS	ONNER	ONTALIERS D'ESPÈCES RESPONSABLE DU MOY			AIRES
ease print or type - PART - PARTIE A	Teulles écrité en m	ajuecules ou dactylographi INFORM RENSEIGNEMENTS	ATION A	BOUT PERSON IN CHARGE OF PERSONNE RESPONSABLE D	CONVEYANCE J MOYEN DE TRA	NSPORT	
ame (sumame) - No	a	First name - Pr	térom	Midde name - Second	primom Date o	of birth V-A	110
armaniect address of Graet - Ruit	person / Entity – Adr	esse permanentis de la perso Ap	(*** App.	City - Wile		hone number - Numers	de Miliphone
rovince/State - Provi	coefter Country-1	hips	-	Postali Zip-code – Code postali Zip	Citize	nahip - Citoyenneté	
pe if dertification gie de piece d'dertit	•			dentification number N° de la pièce d'identité	Place Les 1	of issue Is delivrance	
		plet de l'employeur de la pers					
ul permanent addres Street - Rue	a of person's employ	er – Adresse permanente de l City - Ville	'englisyeu	r de la personne Province/State – Province	État PostaliZip co	de - Code postaiZp	
ame and the of corts	ector - Nom et litre o	ks personnes ressources		Talightere number d'yeson's e	ngtiyer - Numers de 184	unore de Temployeur de la p	ensonne
				()			
1 2 3 4 5						\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
7						s	
7							
7						5	
7 8 9		FILLED OUT BY THE POINS REMAY, & PARILA PETROA of The information given by m				S Custore date Tertire dateur der	stamp s douarnes
are is pref (sumen	i hereby declare th Je beclare gut		in this reg lans is pril	ort is true, accurate and complete. sente sont exacts et completé. accord prénom)		Custome data	stamp - douanes
7 8 9 10 10 10 10 10 10 10 10 10 10 10 10 10	i hereby declare th Je beclare gut	al the information given by me ites remotignements touries o	in this reg lans is pril	ort is true, accurate and complete, sents sont exacts et complets.	de la déclaration	Custome data	stamp i dicumes
are is pref (sumen	i henday declare itr Je Obchere gur e, first, mektlej - Nor	al the intornation given by the line remergeneries to strate of n en magnecules (y compris p	in this rep lans is prin	ort is true, accurate and complete. sente sont exacts et completé. accord prénom)	de la déclaration	Custome data	s douaries

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

(Back of form)

GENERAL	GÉNÉRALE
Information to be given by person described in paragraph 12(2):00 of the Proceeds of Crime (Money Loundering) and Tenorist Financing Act.	Renaelgnements à l'ournir par la personne viade à l'alinés 12 (2)el de la Loi aur le recyclage des produits de le criminalité et le financement des activités terroristes .
Instructions for E668	Instructions relatives au formulaire E668
A courier transporting currency or monetary instruments must present a completed E668 form in addition to a completed E667.	Un messager qui transporte des espèces ou des effets monétaires doit présenter un formulaire (568 rempti (en plus d'un (5667, également rempti).
Reporting Requirement	Exigence relative aux déclarations
The Proceeds of Crime (Money Laundering) and Terrorist Financing Act requires every person or entity the tollgation to report to Canadian Customs the importation or exportation of currency or monetary restruments of a value equal to or greater than \$10,000 Canadian (or its equivalent in a foreign currency).	La Loi sur le recyclage des produits de la criminalité et le financement des activités servoristes exige que toute personne qui entre au Canada ou quitte le pays déclare au Douanes canadiennes toute espèce ou effet dont la valeur est égale à ou dépasse 10 000 \$CAN (ou l'équivalent en devises étrangères).
Failure to report may result in the torfeiture of currency or monetary ristruments or the assessment of a penalty.	Le défaut de déclarer leadites espèces ou leadits effets peut résulter en leur saisie et en l'imposition d'une pénalité pécuniaire ou en leur perte par confecation.
Definitions	Définitions
Currency' means current coins and bank notes issued by the Bank of Canada and coins and banks notes in the currency of countries other hen Canada.	 Espèces - s'ientend 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 q le Canada.
"Monetary instruments" means (a) securities, including stocks, bonds, debentures and measury bills, in bearer form or in such other form as title to them passes upon delivery; and (b) negotiable instruments in bearer tom, including bankar's distat, chargues, traveller's cheques and money orders, other than (b) exerchause mosight or bills of lading, and (b) 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 - s'entend de (a) titres, y compris d'actions, de bons o Trésor, au porteur ou exus titués autre forme qui fait que le titre appartient à une personne sur l'institonr, et de (b) instituments négociables au portaur, y compris les trailles bancaises, les chèques, les chèques de viyage, les mandats, autres que (i) des intérposes d'entrepôts ou des connaissement nestricit ou estamplités aux fins d'affranchissement, ou payables à une personne nommée et qui n'ont pas été endosaile.
Couler' means a commercial carrier that is engaged in the scheduled international transportation of shipments of goods other than goods imported as mail.	 Messager - s'entend d'un transporteur du secteur commercial qui se consacre au transport prévu, à l'échetle internationale, d'expéditions de marchandises autres que des marchandises importées à titre de counter.
Who Must Report	Personnes devant faire une déclaration
(a) Persons leaving or entering Canada with currency or monetary naturents subject to the reporting requirement, on them or as part of their luggage, are responsible to report.	(a) Les personnes ayant en leur possession ou dans leurs bagages des espèces ou des effets assujetts à une déclaration sont tenus de la produire.
(b) The exporter of currency or monetary instruments subject to the reporting requirement exported by courier or as mail is responsible to report, or agon receipt of retention notice, the important.	(b) L'exportateur d'espèces ou d'affets exportés par messagerle ou par la poste et assujettis à une déclaration est tenu de la produire ou, sur réception d'un avis de rétention, l'importateur.
(c) The person in charge of a conveyance carrying currency or monetary instruments subject to the reporting requirements is neptonable to report unless they are reported by the person in shoce actual possession they are, or they are imported or exported as mail.	(c) La personne responsable d'un moyan de transport qui transporte des espèces ou des affets assujetts à une déclaration est tenu de la produire saut si cette demaine l'est par une gencome les anyants en sa possession ou dans ses bagages, ou s'ils sor importés ou exportés par la poste.
(8) 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.	(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.
Reporting Forms	Formulaires de déclaration
Reporting of currency or monetary instruments imported into or exported from Canada Nex to be made in writing on the Crose-Binder Currency and Monetary Instruments Report – General (CCPA from E667).	La déclaration des espèces ou des effets importés au Canada ou exportés du Canad doit se faire par écrit au moyen de la Déclaration sur les mouvements transforstallers d'espèces et d'instruments monétaires - Générale d'ormulaire E667 de TADRC).
In the case of oursercy or monetary instruments imported into or exported from Canada by courier, the person in charge of the convergence or the courier, is required to submit a Crose-Border Currency and Monetary Instruments Report made by person in charge of convergence (CCRA form E068) as an attachment to the Crose-Border Currency and Monetary Instruments Report – General (CCRA form E067).	Dans le cas d'espèces ou d'effets monitaires importés au Canada ou exportés du Canada par messagerie, la personne responsable du transport ou le messager doit soumette une Déclaration au las mouvements transformaties d'espèces et d'instruments montaires remplie par la personne responsable du moyen de transpor (formulaire E568 de l'ADPC) comme piace jointe à la Déclaration sur les mouvement transformaties d'espèces et d'instruments monétaires – Générale (formulaire E667 d l'ADPC).
Persons importing or exporting summicy or monetary instruments on their cent behalf that is in their possession must complete formE(67) (Individual). At other report involving the importation or exportation of summicy or monetary instruments must be reported using E667. In all cases involving a commercial conveyance form E668 must accompany the E687.	Les personnes qui, pour leur propre compte, importent ou exportant des exploses ou des affets en leur possession doivent nemplir un formulaire EET? (Particulier), Toute autre déclaration d'importation ou d'exportation d'exploses ou d'effets du la faide d'un formulaire E687. Dans tous les cas comportant un moyen de transport, un formulaire E688 doit accompagner le formulaire E687.
Privacy	Renavignements personnels
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.	L'information demandée dans ce formulaire est recueille en vertu de la Loi aur le recyclage des produits de la criminalité et la financement des activités terroristes et ette est assujette aux dispositions générales de la Loi sur la protection des remaisgrements personnels.
Additional information	
To obtain additional information, please visit our website at www.obsa.adbt.gc.ok/uwatoms/ourmercy reporting. For more information about the Proceeds of Cinner (Monrey Jaundering) and Tamotini Financing Act, visit the Financial Transactions and Reports Analysis Centre of Canada Web site at www.finitec.gc.co. You can site call us free of charge throughout Canada by calling 1-805-461-4999. If you are calling from outside of Canada, you can contact us at (204) 983-3000 or (506) 506-604.	Renseignements supplimentaires Pour obtainir de plus amples renseignements, veuillez visiter notes site Web & werve cora editor ga caluturemiumment, responding. Pour en savvir plus au sujat de la ci sur le recyclage des produits de la criminalité et le financement des activités terroristi visitet le site Web du Centre d'analyse des opinations financeires du Canada a werve connté pour le colo visue appele same financeires du Canada a sur le 100 467-0999. Si vous appelet de l'extérieur du pays, veuillez composer le (204 950-3000 ou le (106) 630-6044.

REFERENCES

ISSUING OFFICE –

Cross-Border Currency Reporting Program Contraband Programs Section Policy and Contraband Programs Division Customs Contraband, Intelligence and Investigations

LEGISLATIVE REFERENCES -

Proceeds of Crime (Money Laundering) and Terrorist Financing Act
(S.C. 2003, c. 17, s. 48, January 6, 2003)
Cross-Border Currency and Monetary Instruments Reporting Regulations
(P.C. 2002-1945, November 21, 2002)

SUPERSEDED MEMORANDA "D" -

Interim Memorandum D19-14-1 dated January 22, 2003

HEADQUARTERS FILE – 5001-13-4 OTHER REFERENCES –

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

