



Ottawa, February 3, 2012

MEMORANDUM D2-6-7

In Brief

**GOODS, CURRENCY AND MONETARY INSTRUMENTS DETAINED BY
THE CANADA BORDER SERVICES AGENCY OR ABANDONED
TO THE CROWN – USE OF FORM BSF241, *NON-MONETARY GENERAL RECEIPT***

1. This memorandum has been updated as the result of a technical review, which included the incorporation of the BSF156, *Travellers Interception Report* into the existing K24, and a change of form number.
2. Additional revisions to the text do not affect or change any of the existing policies or procedures contained in this memorandum.
3. The name of the issuing office has been updated.





Ottawa, February 3, 2012

MEMORANDUM D2-6-7

GOODS, CURRENCY AND MONETARY INSTRUMENTS DETAINED BY THE CANADA BORDER SERVICES AGENCY OR ABANDONED TO THE CROWN – USE OF FORM BSF241, NON-MONETARY GENERAL RECEIPT

This memorandum outlines the policies and procedures relating to persons' goods, currency and monetary instruments that are detained at the Canada Border Services Agency (CBSA) or abandoned to the Crown, as well as the use of Form BSF241, *Non-Monetary General Receipt*.

Note to border services officers: For details regarding the use of the BSF241 as it applies to food, plants, animals and related products (FPA), please refer to the "Using Form BSF241, Non-Monetary General Receipt, for Food, Plant and Animal Program Purposes, and the Food, Plant and Animal Interception Report Standard Operating Procedures".

GUIDELINES AND GENERAL INFORMATION

1. It is sometimes necessary to detain goods from a client until the requirements of the CBSA or another government department or agency are met. For example, goods may be detained when the client does not have sufficient means to pay the duties owing. Similarly, goods for which permits are required may be detained until the necessary permits or reports are presented. When goods are detained, an official receipt of the CBSA must be issued to the client from whom the goods were received. The BSF241, *Non-Monetary General Receipt*, which is the CBSA's official receipt, is now "PROTECTED A" when completed.

2. In some instances, clients may decline paying the applicable duties on imported goods, particularly alcoholic beverages and tobacco products. In such cases, the goods must either be exported immediately or abandoned to the Crown. When they are abandoned to the Crown, a Form BSF241 is given to the client.

Note: Suspected obscenity and hate propaganda must be detained using Form K27, *Notice of Detention/Determination*. For detailed information, refer to Memorandum D9-1-17, *Canada Border Services Agency's Determination Procedures for Obscenity and Hate Propaganda*.

3. The field completion instructions for the Form BSF241 are now available directly on the back of the form. The reasons for refusal are listed on the back of the book cover and the country codes are listed on the back of the wraparound flap.

Note: A control number is provided at the top right corner of the form. Each end user should record the number of the form in a log maintained by the CBSA office of issuance.

4. Clients whose goods are detained should be advised that their goods will only be retained for a maximum period of 70 days from the date of detention (including 40 days of detention and 30 days on the unclaimed list), and that they must obtain the required permits for the release of the goods within this period. At the end of this period, the goods are considered to be unclaimed and become abandoned and the property of the Crown. Refer to paragraph 9 for further information on currency and monetary instrument reporting procedures.

5. With the exception of food, plants, animals and related products; firearms; and currency and monetary instruments, goods may be detained for a period of longer than 40 days when appropriate. For example, if a non-resident traveller has declared alcoholic beverages or tobacco products in excess of his or her personal entitlement and plans to travel in Canada for four months and exit at the same location, the goods may be detained for this period where facilities allow for this. In this case, the date of export entered on the BSF241 is four months from the date of entry.

6. Goods abandoned to the Crown with a signed abandonment certificate may be destroyed or otherwise disposed of at the first opportunity.

7. In cases where the client refuses to sign the section entitled "Abandonment Certificate" on the BSF241, the goods are to be treated as detained and held for the statutory time periods (40 days and 30 days). At the end of this period, the goods are considered to be unclaimed and become abandoned and the property of the Crown.

8. Copies of the BSF241 are to be distributed as follows:

(a) **original (client) copy** — to be given to the person from whom the goods were received. When the client is unknown, as in the case of goods left in a CBSA area by an unidentified individual, this copy may be discarded.

(b) **CBSA copy** — to be retained with the goods.

(c) **file copy** — to be placed with the file that relates to the goods or the type of action taken.

Note: If the BSF241 is issued for FPA Program purposes, this copy should be retained for the monthly "Food, Plant and Animal Interception Report."

(d) **transfer copy** — to be given to the driver transporting the goods and subsequently to the warehouse keeper along with the CBSA copy in cases where the goods are to be transferred to the Queen's warehouse. This copy may be discarded in cases where the goods are not to be transferred.

(e) **book copy** — to remain in the BSF241 book for control purposes.

Currency and Monetary Instruments

9. For further information on currency and monetary instrument reporting procedures, refer to Memorandum D19-14-1, *Cross-Border Currency and Monetary Instruments Reporting* or Part 2, Chapter 2 of the *Customs Enforcement Manual*.

Food, Plants, Animals and Related Products

10. For further information on food, plants, animals and related products, refer to Memorandum D19-1-1, *Food, Plants, Animals and Related Products*.

REFERENCES

<p>ISSUING OFFICE – Traveller Border Programs Division Border Programs Directorate Programs Branch</p>	<p>HEADQUARTERS FILE – N/A</p>
<p>LEGISLATIVE REFERENCES – N/A</p>	<p>OTHER REFERENCES – D9-1-17, D19-1-1 and D19-14-1</p>
<p>SUPERSEDED MEMORANDA “D” – D2-6-7, October 29, 2008</p>	

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

