



Memorandum D2-6-7

Ottawa, December 4, 2018

Use of Form BSF241, *Non-monetary General Receipt*

In Brief

This memorandum has been updated as the result of a technical review, including:

- Revising the title,
- Amending the form number of the *Notice of Detention/Determination* from BSF295 to K27/BSF295,
- Modifications to reflect that the use of Form BSF241 for interceptions of food, plant, animal (FPA) and related products is replaced by Form BSF156, *FPA Interception Receipt*, and
- Adding the maximum statutory periods for the storage of detained perishable and prescribed goods.

This memorandum outlines the use of Form BSF241, *Non-monetary General Receipt* as it applies to goods or currency and monetary instruments that are abandoned to the Crown or detained by the Canada Border Services Agency (CBSA).

Note to border services officers:

Form BSF156, *FPA Interception Receipt*, replaces the BSF241 for interceptions of food, plants, animals (FPA) and related products. The BSF241 may however be required as supplementary documentation to the BSF156 (e.g. to serve as a control document for FPA goods placed in storage while awaiting inspection by other government departments (OGD)). For additional information of the use of Form BSF156, please refer to “Using Form BSF156, *FPA Interception Receipt*” Standard Operating Procedures.

Legislation

[Customs Act](#) –sections 36, 37, 39, 39.1, 101 and 102

[Storage of Goods Regulations](#)

[Proceeds of Crime \(Money Laundering\) and Terrorist Financing Act](#) – section 14

Guidelines and General Information

1. It is sometimes necessary to detain goods pursuant to section 101 of the *Customs Act* until the requirements of the CBSA or an OGD are met. For example, goods may be detained when the person 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 person from whom the goods were received. The BSF241, *Non-monetary General Receipt*, which is the CBSA’s official receipt, is “**Protected A**” when completed.

2. In some instances, a person may decline paying the applicable duties on imported goods, particularly alcoholic beverages and tobacco products. In such cases, the goods may be exported immediately, left temporarily in the custody of the CBSA as a convenience to the person or abandoned to the Crown. When goods are temporarily left in the CBSA’s custody or abandoned to the Crown, a Form BSF241 is issued to the person.

Note: Suspected obscenity and hate propaganda must be detained using Form K27/BSF295, *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 available directly on the back of the form.

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. Persons whose goods are detained should be advised that certain goods will only be retained for a maximum period of 70 days from the date they are reported pursuant to the [Storage of Goods Regulations](#) (including 40 days of detention and 30 days in the place of safe-keeping), and that they must account for the duties owing and/or 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 forfeit to the Crown.

5. In accordance with the [Storage of Goods Regulations](#), perishable goods and goods of a prescribed class will be detained for the following maximum periods after which they are deemed forfeit:

- | | |
|---------------------------------|---------|
| • Perishable goods | 5 days |
| • Firearms, ammunition, weapons | 14 days |
| • Tobacco Products | 14 days |
| • Alcoholic beverages (spirits) | 21 days |

Note: For further information on the time limit for the storage of detained goods, refer to [Memorandum D4-1-5, Storage of Goods](#).

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 person 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. At the end of this period, the goods are considered to be unclaimed and become forfeit to 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 person 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.

(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 and retention procedures, refer to the [Proceeds of Crime \(Money Laundering\) and Terrorist Financing Act](#) and [Memorandum D19-14-1, Cross-border Currency and Monetary Instruments Reporting](#).

Additional Information

10. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

References	
Issuing Office	Program and Policy Management Traveller Programs Directorate Programs Branch
Headquarters File	
Legislative References	<u><i>Customs Act</i></u> <u><i>Storage of Goods Regulations</i></u> <u><i>Proceeds of Crime (Money Laundering) and Terrorist Financing Act</i></u>
Other References	<u>D2-6-3</u> , <u>D4-1-5</u> , <u>D4-1-7</u> , <u>D9-1-17</u> and <u>D19-14-1</u>
Superseded Memorandum D	D2-6-7 dated October 1, 2015