



Memorandum D9-1-3: Coin, Base or Counterfeit

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Plain language summary

Target audience: Importers of currency

Key content: How to administer the provisions of tariff item No. 9897.00.00 set out in the Schedule to the *Customs Tariff*

Keywords: Coins, base, counterfeit, money, bank-note, *Customs Tariff*.

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Updates made to this D-memo

This memorandum has been updated to reflect that it applies to paper money.

Definitions

For the purposes of this departmental memorandum, base or counterfeit coins are those that fall within the definition of "counterfeit money" found in [section 448](#) of the Criminal Code:

- a. a false coin or false paper money that resembles or is apparently intended to resemble or pass for a current coin or current paper money,
- b. a forged bank-note or forged blank bank-note, whether complete or incomplete,
- c. a genuine coin or genuine paper money that is prepared or altered to resemble or pass for a current coin or current paper money of a higher denomination,

- d. a current coin from which the milling is removed by filing or cutting the edges and on which new milling is made to restore its appearance,
- e. a coin cased with gold, silver or nickel, as the case may be, that is intended to resemble or pass for a current gold, silver or nickel coin, and
- f. a coin or a piece of metal or mixed metals that is washed or coloured by any means with a wash or material capable of producing the appearance of gold, silver or nickel and that is intended to resemble or pass for a current gold, silver or nickel coin;

Guidelines

1. This memorandum outlines and explains the part of the provisions of tariff item No. 9897.00.00 set out in the Schedule to the *Customs Tariff*, which prohibits the importation into Canada of base or counterfeit coins. This departmental memorandum also applies to the importation of paper money and paper bank notes.

Importing at the border

- 2. Importations of money suspected of being prohibited under tariff item No. 9897.00.00 will be detained. Canada Border Services Agency (CBSA) will notify the appropriate regional investigations division and provide a full report together with a sample of the goods.
- 3. The attention of importers/owners is drawn to sections 36, 99, 101, 102, and 142 of the *Customs Act*, respecting abandonment, detention, and exportation of goods which are prohibited by virtue of the provisions of section 136 of the *Customs Tariff*.

Applicable legislation

[Tariff item No. 9897.00.00](#)
[Section 136. \(1\)](#) of the *Customs Tariff*
[Section 101](#) of the *Customs Act*

Superseded memoranda D

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