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PROCEEDS OF CRIME AND MONEY LAUNDERING

Peter M. German

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This practical guide comprehensively and clearly describes the law and legislative framework relating to the forfeiture of the proceeds of crime. Money laundering, terrorist financing, special search warrants, restraint orders, forfeitures after conviction and without conviction, tracing, the review and expiry of warrants and orders, the use of income tax information, the requirement to keep records, and international co-operation are among the important topics addressed.

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What's New in this Release

This release features updates to the case law and commentary in Chapters 8 (Possession of the Proceeds of Crime), 9 (Laundering the Proceeds of Crime), 10 (Sentencing), 11 (Special Search Warrants), 13 (Restraint Orders), 14 (Production Orders), 15 (Forfeiture after Conviction), 22 (Money Laundering Legislation), and 25 (International Corruption).

Highlights

- **Part III. Investigation and Forfeiture—Sentencing—II. Analysis—Double Punishment**—In a case involving an alleged investment fraud, the court addressed the application of the *Kienapple* principle regarding double convictions for fraud and the possession of proceeds of crime: *R. v. Brander*, 2026 ONSC 3604.
- **Part III. Investigation and Forfeiture—Forfeiture after Conviction—VIII. Restitution—Cases**—The court addressed the appropriate quantum of sentence for a fisheries offence, specifically regarding fines in lieu of forfeiture. Restating previous jurisprudence, the court held that the gross income generated from criminal activity is the determinative factor: *R. v. Bayliff*, 2026 BCSC 1266.

*To my wife, Louise,
and
our daughters, Alexandra and Kimberly,
with love*

