

## Cash Controls Manual

### Cash Controls on Entering or Leaving the EU

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A more recent version of this manual is available.

## 1 Introduction

[Regulation \(EU\) No 2018/1672](#) of the European Parliament and of the Council 23 October 2018 (“the Regulation”) and repealing [Regulation \(EC\) No 1889/2005](#) provides for controls on cash when entering or leaving the Union . From 3rd of June 2021, any Carrier entering or leaving the Union and carrying cash of a value of €10,000 or more (or the equivalent amount in any other currency) must declare this cash to Customs.

The Regulation also provides that when unaccompanied cash of a value of €10,000 or more is entering or leaving the Union the competent authorities of the member state through which the cash is entering or leaving may require the sender, recipient or a representative to make a disclosure declaration within a deadline of 30 days.

Section 42 of the Customs Act 2015 as amended contains the measures to be taken when a person entering or leaving the Union and carrying cash of a value of €10,000 fails to make a correct and complete declaration. It also contains measures to be taken.

Posters are placed in prominent positions in the airports and ports to notify travelers of their obligations.

## 2 Definition of Cash

For the purpose of the Regulation, cash is defined as:

- (a) Bearer-negotiable instruments including monetary instruments in bearer form such as travellers cheques, negotiable instruments (including cheques, promissory notes and money orders) that are either in bearer form, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon delivery and incomplete instruments (including cheques, promissory notes and money orders) signed, but with the payee's name omitted; and
- (b) Currency (banknotes and coins that are in circulation as a medium of exchange).

As regards the Euro value of foreign cash, the latest selling rate of exchange recorded for commercial transactions should be applied to determine the Euro value of the cash. This value can be obtained from the [Revenue website](#).

## 3 Declaration

The declaration must be made on the [Common Declaration Form](#). Declarations are only required from persons arriving directly from or departing directly to countries outside of the Community. For the purposes of the Regulation this also includes the Isle of Man and the Channel Islands. The declaration must be submitted to Customs at the first point of entry to and the last point of exit from the Community. A stamped copy of the completed declaration must be given to the declarant on request.

When a person under 18 years (a minor) is entering or leaving the Community, accompanied by a parent/guardian and is carrying cash of a value of €10,000 or more, it is the responsibility of the parent/guardian to make the declaration on his/her behalf. If the parent/guardian is the owner of the cash being carried by the minor, the threshold of €10,000 applies to the total amount of cash being carried by both parties.

When an unaccompanied minor is entering or leaving the Community with cash of a value of €10,000 or more, the minor's parent/guardian should complete a declaration form in advance, which can be presented to Customs on arrival/departure.

English language versions of the form are available at the ports and airports. English language versions of the [form](#) can also be downloaded from the [Revenue website](#) and other Community language versions are available from the [Europa website](#).

The making of an incorrect or incomplete declaration is an offence [Section 42\(7\) Customs Act](#). A fine of €5,000 can be imposed on summary conviction by the Courts.

#### 4 Derogation

The obligation to make a written declaration does not apply to diplomatic staff entitled to an exemption from Customs Duties and inspection under the Vienna Convention on Consular Relations 1963.

#### 5 Customs Powers

For the purposes of checking if a person has complied with the obligation to declare cash worth not less than €10,000, an officer may question the person to establish whether or not he or she has in his or her possession an amount of cash worth not less than €10,000. The officer may also carry out a search of the persons baggage and means of transport – see [Section 42\(4\) Customs Act 2015](#).

Where as a result of any questioning or searches carried out on the person's baggage and means of transport, or both, an officer has reasonable grounds for suspecting that the person is importing into or exporting (or intends to or is about to import or export) cash worth not less than €10,000, then the officer may search the person or arrange for the search to be carried out by another officer, where appropriate and as provided for by section 42(5) Customs Act 2015. [Sections 30\(2\), \(3\), \(4\) and \(6\) of the Customs Act 2015](#) shall apply to the carrying out of a search under section 42(5).

## 6 Seizure and Detention

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

## 10 Penalties

A person who fails to make a correct and complete declaration commits an offence under Sections 42(7) Customs Act 2015 and liable on summary conviction to a fine of €5,000.

## 11 Related Documents

- [Regulation \(EC\) No 1889/2005](#)
- [Section 30, Customs Act 2015](#)
- [Section 42, Customs Act 2015](#)
- [Criminal Justice Act 1994](#)
- [Proceeds of Crime \(Amendment\) Act 2005](#)
- [Directive 2005/60/EC](#)
- [Control and Examination of Baggage](#)
- [Cash Control Procedures POCA 2005](#)