

Cash Controls Manual

Cash Controls on Entering or Leaving the EU

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1 Introduction

[Regulation \(EC\) No 1889/2005](#) of the European Parliament and of the Council 26 October 2005 (“the Regulation”) introduces controls on cash when entering or leaving the Community. From 15 of June 2007, any natural person entering or leaving the Community 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. Section 42 of the Customs Act 2015 contains the measures to be taken when a person entering or leaving the Community and carrying cash of a value of €10,000 fails to make a correct and complete declaration.

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 and Irish 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.

[...]

7 Recording of Declarations

All completed declarations must be recorded on C-NET. The original declaration form and any copies of passport/ID cards must be retained at the port/airport at which it was processed.

Under the provisions of Regulation (EC) No. 1889/2005, the information as recorded on C-NET will be made available to the Garda Bureau of Fraud Investigation, which is Ireland's Financial Intelligence Unit, as defined in Article 21 of [Directive 2005/60/EC](#) (Money Laundering Directive).

8 Amounts Less Than €10,000

Where it is discovered that a person is entering or leaving the Community with cash of a value less than €10,000 and there is suspicion of money laundering activities as referred to in [Directive 2005/60/EC](#), in addition to any other measures taken under the Criminal Justice Act 1994, the basis for the suspicion, the full name, date and place of birth, nationality and details of means of transport should also be recorded on C-NET.

9 Exchange of Information

The information above is extracted from C-NET and shared with the European Commission on a quarterly basis.

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. In cases where undeclared or incorrectly declared cash of a value of €10,000 or more is seized and detained, details of the offence should be reported in order that the institution of summary proceedings can be considered. This action is in addition to recording the information on C-NET.

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](#).