

# Cash Controls Manual

## Cash Controls on Entering or Leaving the EU

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## 1 Introduction

[Regulation \(EU\) No 2018/1672](#) of the European Parliament and of the Council 23 October 2018 (“the Regulation”), which repeals [Regulation \(EC\) No 1889/2005](#), came into effect on 3 June 2021. Under the Regulation, any carrier, meaning any natural person entering or leaving the Union, carrying cash on their person, in their luggage or in their means of transport, where the cash is 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 period of 30 days.

The main features of the new Regulation are as follows:

- Extension of the definition of “cash”
- Customs authorities may now request a cash disclosure declaration for unaccompanied cash of a value of €10,000 or more
- Obligation on the Customs Authorities to record details of sub-threshold amounts where there are indications that the cash is related to criminal activity
- The temporary detention of cash in certain circumstances.

Section 42 of the Customs Act 2015 as amended by S.I. 281 of 2021 gives full effect to the Regulation and includes penalties for non-compliance.

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

## 2 Definition of Cash

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

- banknotes and coins (including currency now out of general circulation but that can still be exchanged in a financial institution or central bank)
- Bearer-negotiable instruments which are cheques, travellers' cheques, promissory notes, or money orders without a named beneficiary
- gold coins with gold content of at least 90%
- gold bars, gold nuggets or clumps with a gold content of at least 99.5%.

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

## 3 Declaration

### 3.1 Declaration in respect of accompanied cash

Article 3 of the Regulation provides that a 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 declaration for accompanied cash must be made on the EU [Cash Declaration Form](#) (EU-CDF). Declarations are only required from persons arriving directly from or departing directly to countries outside of the Union. Since 1 January 2021 the United Kingdom (UK) is no longer a member of the EU. Consequently, the requirements for cash declarations applies to movements of cash of €10,000 or more, to or from the UK, including the Isle of Man and the Channel Islands but excluding movements of cash to or from Northern Ireland.

The declaration is required in all circumstances and must be submitted to Customs on the EU Cash Declaration Form (EU-CDF) at the first point of entry to or the last point of exit from the Union. The form should be completed by the passenger voluntarily (signed by the passenger) or otherwise on an ex-officio basis by Customs Officers in the case of failure to declare (unsigned by the passenger). The ex-officio completion of the declaration by an officer also applies when the cash is detained using proceeds of crime legislation under the Criminal Justice Act 1994.

A stamped copy of the completed declaration must be provided by Customs to the declarant on request.

When a person under 18 years (a minor) is entering or leaving the Union, 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 behalf of the minor. This should be completed in advance and be presented to Customs on arrival / departure. 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.

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

The making of an incorrect or incomplete declaration is an offence under [Section 42\(7\) Customs Act](#). A fine of €5,000 can be imposed on summary conviction by the Courts. The requirement to declare accompanied cash is considered not to have been fulfilled where the information provided in respect of accompanied cash is incorrect or incomplete, or if the cash is not made available for control.

### 3.2 Disclosure declaration in respect of unaccompanied cash

There is no mandatory requirement in the Regulation to make a cash declaration for unaccompanied cash i.e. cash that is sent into or out of the EU by post, freight, or courier, with a value of €10,000 or more. However, Article 4 of the Regulation provides that Customs **may** require a disclosure declaration to be made within a deadline of 30 days of the request being made.

A disclosure declaration may be requested from the sender, recipient, or a representative thereof on a case-by-case basis based on risk analysis in accordance with national procedures. Any request for a declaration for unaccompanied cash should be made by means of a notice issued by customs, see form at Appendix 1, and should clearly state the reason(s) why the declaration is being requested. The EU Cash Disclosure Declaration Form (EU-CDF) must be used when completing the disclosure.

Customs can carry out controls on any consignment, package, or means of transport which may contain unaccompanied cash.

To ensure that a requirement to provide a disclosure declaration for unaccompanied cash is complied with, customs may detain the cash until the notified person makes the requested declaration. The requirements under the Regulation are considered not to have been fulfilled where a declaration made in respect of unaccompanied cash is incorrect or incomplete.

## 4 Customs Recording of Sub-Threshold amounts of Cash

Under Article 6 of the Regulation, where customs authorities detect accompanied or unaccompanied cash below €10,000 which they believe relates to criminal activity, they are obliged to record the details and information required on the EU Cash Disclosure Declaration Form. The individual themselves should not be asked to fill out the declaration or to sign it.

## 5 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.

## 6 Customs Powers

### 6.1 Accompanied Cash

For the purposes of checking if a person has complied with the requirement to make a cash declaration or for recording the details required on the EU Cash Declaration Form (EU-CDF), an officer may question a person entering or leaving the State, in order to establish whether or not the person is carrying cash of a value of €10,000 or more. The officer may also carry out a search of the persons baggage and means of transport – see [Section 42\(5\) Customs Act 2015](#) as amended. If necessary, the officer may search the person as provided under [Section 42\(6\) Customs Act 2015](#).

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 in respect of accompanied cash commits an offence under Section 42(12)(a) Customs Act 2015 and is liable on summary conviction to a fine of €5,000.

A person who fails to make cash available for control when requested to do so by Customs, commits an offence under Section 42(12)(b) Customs 2015 and is liable on summary conviction to a fine of €5,000.

A person who fails to make a correct and complete disclosure declaration in respect of unaccompanied cash commits an offence under Section 42(13) Customs Act 2015 and is liable on summary conviction to a fine of €5,000.

## 11 Related Documents

- [Regulation \(EU\) No 2018/1672](#)
  - [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](#) The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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