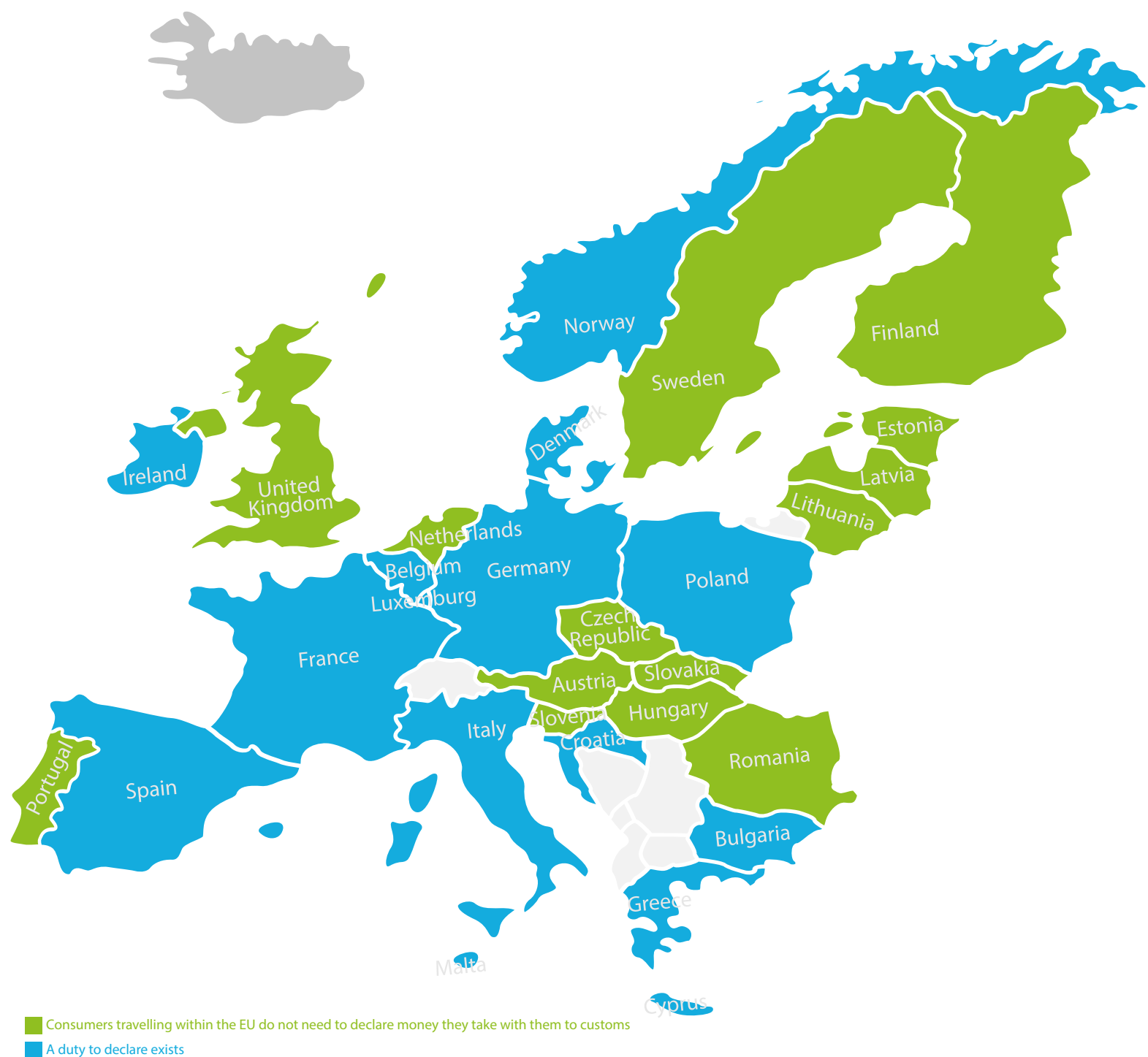


Duty to declare cash movements








Regulation (EU) No 1889/2005⁽⁹⁴⁾ of the European Parliament and of the Council introduces controls on cash entering or leaving the EU and a duty to declare any sum of money or equivalent of more than EUR 10 000. This being a minimum harmonisation regulation, in some EU/EEA Member States (Belgium, Bulgaria, Croatia, Denmark, France, Germany, Ireland, Italy, Luxembourg, Malta, Norway, Poland and Spain), rules concerning declaration obligations and controls have been extended to cover movements of cash within the EU.

⁽⁹⁴⁾ http://ec.europa.eu/taxation_customs/resources/documents/customs/customs_controls/cash_controls/r1889_2005_en.pdf







Before purchase

An idea of the forms to be provided for written declarations can be found at

http://ec.europa.eu/taxation_customs/customs/customs_controls/cash_controls/declaration_form/index_en.htm

Country		Requirements
	Austria	Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.
	Belgium	When entering or leaving Belgium, consumers must declare on demand any sum of money of or equivalent to EUR 10 000 and above to the customs authority (“Douanes”) or any other competent authority using a specific form (http://fiscus.fgov.be/interfdanl/fr/citizens/files/2014-06-03-mb-cash.pdf).
	Bulgaria	When entering or leaving Bulgaria, upon request, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form (http://customs.bg/en/page/363).
	Croatia	When entering or leaving Croatia, upon request, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form (http://www.carina.hr/Carina/InformacijeFizicke.aspx).
	Cyprus	When entering or leaving Cyprus, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form (http://www.mof.gov.cy/mof/customs/customs.nsf/0/E906CCB9D3760124C22572BF002DF9A1?OpenDocument).

Before purchase

	Czech Republic	Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.
	Denmark	When entering or leaving Denmark, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.
	Estonia	Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.
	Finland	Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.
	France	<p>When entering or leaving France, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to the customs authority (“Douanes”) using a specific form (http://www.douane.gouv.fr/articles/a10796-obligation-declarative-des-sommes-titres-et-valeurs).</p> <p>The maximum value is calculated per person or per „group of interest“ such as a family or a couple. If the overall amount comes to more than EUR 10 000 or equivalent, a declaration must be filed with the customs authority.</p>
	Germany	When entering or leaving Germany, any sum of money of or equivalent to EUR 10 000 and above must be declared orally to customs upon demand (http://www.zoll.de/DE/Privatpersonen/Reisen/Reisen-innerhalb-der-EU/Einschraenkungen/Bargeld/bargeld_node.html).

Before purchase



Greece

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form. At the time of writing, specific limitations exist due to capital controls in Greece for the time being.



Hungary

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.



Ireland

In principle, there are no restrictions on the sums of money or their equivalents that a consumer can bring if arriving from or travelling to another EU Member State. However, a Revenue Officer may search for, seize and detain cash of a value of over EUR 6 348.69 which is being imported into or exported from the State if he/she has reasonable grounds for suspecting that the cash directly or indirectly represents the proceeds of crime or is intended for use in connection with criminal conduct (see Section 38(1) Criminal Justice Act 1994, as amended by Section 20 Proceeds of Crime (Amendment) Act 2005).



Italy

When entering or leaving Italy, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to the customs authority via a **specific form***

*http://www.agenziadoganemonopoli.gov.it/wps/wcm/connect/b1f6a00044233ca3b1edb94e7aaa0be0/Carta_2015_ENG%2Brev%2BLAST%2BUP_1.



Latvia

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.



Lithuania

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.

Before purchase



Luxembourg

When entering or leaving Luxembourg, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form. Even for cash which is only in transit through Luxembourg, a declaration has to be provided (<http://www.do.etat.lu/CashControl/index.htm>).



Malta

When entering or leaving Malta, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form (<https://customs.gov.mt/individuals-travellers/information-to-travellers-on-cash-declaration>). The declaration has to be provided using the relevant form.



Netherlands

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.



Norway

Any amount exceeding EUR 3 000 must be declared to customs, regardless of whether the money is brought into or taken out of the country.



Poland

When entering or leaving Poland, in principle, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form. This does not apply when travelling from or to a Schengen Area country.



Portugal

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.



Romania

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.

Before purchase



Slovakia

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.



Slovenia

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.



Spain

When entering or leaving Spain, consumers must declare any sum of money of or equivalent to EUR 10 000 and above to the tax administration (Agencia Tributaria) using a specific form (http://www.agenciatributaria.es/static_files/AEAT/Aduanas/Contenidos_Privados/Declaracion_de_Movimientos_de_Medios_de_Pago-S1/Normativa/plant_mods1.pdf).



Sweden

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a **specific form***

* <http://www.tullverket.se/download/18.7f666dc013f3d5de708ca9/1373457170107/680.26+Cash+declaration+form.pdf>



United Kingdom

Consumers travelling within the EU do not need to declare money they take with them to customs. When entering or leaving the EU, they must declare any sum of money of or equivalent to EUR 10 000 and above to customs using a specific form.