



Information sheet on the duty to declare cash/funds when entering Germany from a non-EU country or leaving Germany for a non-EU country

Obligation to declare upon frontier passage into non-EU countries

Every person who enters Germany from a non-EU country, or who leaves Germany for such a country, carrying cash funds in a total amount of EUR 10,000 or more is **obliged to declare this amount of money to the competent German customs office in writing upon entry or exit without being asked**. The customs control units monitor compliance with the obligation to declare at the borders and within the country. In case of non-declaration or false declaration of cash funds carried a large fine may be imposed.

What is the purpose of the obligation to declare?

The obligation to declare aims at the prevention of illegal movements of money across German borders, thus combating money laundering and the financing of terrorism and crime.

However, the checks do not restrict the free movement of capital. Even in the future, cash funds may be carried in unlimited amounts without need of permission.

Who must declare the cash/funds?

Any person who is carrying more than EUR 10,000 in cash/funds (e.g. in their handbag, backpack or suitcase) has to declare the full amount in writing and hand the declaration over to the German customs. It is not relevant who is the owner of the cash/funds and why you are carrying the cash/funds.

For example:

A group of travellers – father, mother and 3 children – enters Germany. The mother carries EUR 40,000 with her in her handbag. The money belongs to the father and children. The mother has to submit a declaration for the EUR 40,000 as she carries the whole amount of the money.

What is cash?

Cash funds are cash money and securities.

Cash money includes, for instance:

- ▶ banknotes and coins which are legal tender
- ▶ banknotes and coins that are no legal tender but can still be changed into a currency which is legal tender (e.g. Deutsche Mark, Austrian shilling- exchange into euros is still possible).

Securities include, for instance:

- ▶ savings bond
- ▶ cheque /traveller's cheque
- ▶ share
- ▶ draft

Foreign currency must be converted into euros using the exchange rate (buying rate for the customer) valid on the day of entry/exit.

For the calculation of the value of collector coins and bullion coins (e.g. "Maple Leaf", "Eagle", "Vienna Philharmonic"), the value is based not on the nominal value but on the actual value.

How do I declare?

For the declaration, please use the form "Anmeldung von Barmitteln/declaration of cash funds" (form 0400- German version, form 0401- English version). Declaration forms can be obtained from the customs officers; see also the homepage of the Customs Administration www.zoll.de.

You may fill in this form electronically or by hand. Please note that both copies must be signed when you submit them to the customs office. Page 1 is intended for the customs office. Page 2 will be returned to you after confirmation.

The customs control units monitor compliance with the obligation to declare at the borders and within the country. Therefore, you should carefully keep the copy of the declaration confirmed by customs and returned to you. If you are subject to a check, this copy is your proof that you have in fact complied with the obligation to declare.

In case of doubt as to whether or not the means of payment you are carrying are subject to declaration or other uncertainties you should, in your own interest, enquire at the customs office. Supplying false or incomplete information can have serious consequences.

Where do I have to lodge the declaration?

The declaration has to be lodged with the customs office through which you enter or leave the EU. Please note that you can comply with your obligation to declare only during the office hours of the respective customs office. Therefore, you should familiarize yourself with the office hours of the respective customs office through which you enter or leave the EU in advance.

When crossing the border, follow the local signs and ask for the counters where you can lodge the declaration.

If you are entering Germany by plane, you must not use the green exit; instead, you have to submit the declaration in the red exit area.

You are obliged to lodge the declaration without being asked even if you are not stopped by customs officers and asked about cash funds you are carrying.

What happens when I have supplied all the information required?

If you have correctly declared the cash/funds to the customs officials and the declaration is complete and conclusive and there are no indications for money laundering or the financing of terrorism, you can proceed your journey unhindered, with your cash/funds.

What happens if there is reason to suspect money laundering or financing a terrorist group?

As a rule, doubts about the information or other indications of possible money laundering or financing a terrorist group cannot be clarified on the spot. The customs officers forward the case to the customs investigation office, which clarifies the facts by means of further research. If the matter cannot be clarified within a short time the cash or the similar means of payment carried is confiscated. If evidence of money laundering or financing a terrorist group is found, the customs investigation office starts preliminary proceedings.

What consequences can people expect if they supply false, incomplete or no information about the cash funds they are carrying?

Anyone who fails to declare cash funds they are carrying completely and correctly, commits an offence. The offence can be penalized with a fine of up to one million euros.

What other tasks do the Customs have in supervising the obligation to declare cash funds?

If any indication of the evasion of taxes or misuse of social benefits is found during the customs control of cash funds carried along, this information may be forwarded to the competent authorities (e.g. State tax authorities, social security institutions) for further investigation.

Who can I contact if I have any further questions?

If you have any further questions relating to the duty to declare cash/funds, you can contact any office of the German customs service.

You can also find further information

➤ on the homepage of the German customs service at:
http://www.zoll.de/DE/Fachthemen/Aussenwirtschaft-Bargeldverkehr/Barmittel-und-Bargeldverkehr/barmittel-und-bargeldverkehr_node.html und

➤ on the homepage of the European Commission at:
http://ec.europa.eu/taxation_customs/customs/customs_controls/cash_controls/index_en.htm