



Information

on the

duty to declare cash and equivalent means of payment when entering Germany from a non-EU country and when leaving Germany to travel to a non-EU country

Written declaration of cash when entering and leaving the country

Any person who enters Germany from a country that is not a member of the European Union (EU) or travels to such a country from Germany carrying cash of a total value of 10,000 euros or more must **declare** this sum to the competent German customs office **in writing without being asked to do so** when entering or leaving Germany. Customs inspection units monitor compliance with the duty to declare at the borders and within the country. Failure to declare cash you are carrying, or declaring it, may lead to a heavy fine.

Who must declare cash?

Any person who has cash of a total value of 10,000 euros or more that they are carrying with them (e.g. in a handbag, rucksack or suitcase) must declare the entire amount in writing and hand in the declaration to the German customs authorities.

It is not relevant whom the cash/cash equivalent belong to, or why the person is carrying it.

Example:

A group of travellers enters Germany – father, mother and 3 children. The mother has 40,000 euros in her handbag. The money belongs to the father and children.

The mother must submit the declaration for the 40,000 euros, since she is carrying the entire amount.

What is meant by cash?

Cash means currency and securities. **Currency** includes e.g.

- ▶ bank notes and coins that are legal tender
- ▶ bank notes and coins that are no longer legal tender but which may still be converted into a currency that is legal tender (e.g. deutschmark, Austrian schilling – conversion into euros is still possible).

Securities include

- ▶ savings bonds
- ▶ cheques/traveller's cheques
- ▶ shares
- ▶ drafts.

Foreign currencies must be converted to euros at the cash exchange rate on the day of entry to/exit from Germany.

Calculation of the value of collectors' and bullion coins (e.g. "Maple Leaf", "Eagle", "Vienna Philharmonic") is based on the actual value of the coins, not their nominal value.

How should the declaration be made?

To make the declaration, you must use the form "declaration of cash". Customs officers will give you the declaration form, which you can also find on the homepage of the Customs Administration at www.zoll.de.

You may fill in the form online or by hand. Please make sure that you have signed both copies before submitting them to the customs office. Page 1 is intended for the customs office; page 2 will be confirmed by the customs office and returned to you. The customs inspection units monitor compliance with the duty to declare cash at the borders and within the country. Therefore, the copy that the customs office has confirmed and returned to you must be kept in a safe place.

In the case of an inspection this copy will prove that you have indeed complied with the duty to declare. If you are in doubt about whether you must declare the cash you are carrying or have any questions, you should, in your own interest, consult the customs office. The consequences of making incorrect or incomplete statements may be severe.

Where must you submit the declaration?

The declaration must be submitted to the customs office at the point where you enter or leave the EU. Please be aware that you can only comply with the duty to declare during the opening hours of the customs office in question. Therefore, before you begin your journey, you should inform yourself in good time of the working hours of the customs office at the point where you will enter or leave the country.

When you cross the border, you should pay attention to the signs and ask where to find the desks where you can present the declaration.

If you travel to Germany by plane, you may not use the green exit; instead you must use the red exit.

The duty to declare also applies to air passengers whose journey began in a non-EU country who find themselves in the airport's international transit zone before flying to a different non-EU member state.

You have a duty to submit the declaration without being requested to do so even if you have not been stopped by customs officers and questioned about cash you are carrying.

Obligation to make a verbal declaration of equivalent means of payment

The cross-border circulation of equivalent means of payment across Germany's borders to/from non-EU countries is monitored by customs inspections units at the borders and within Germany.

Any person who enters Germany from a country that is not a member of the EU or leaves Germany for such a country who is carrying means of payment equivalent to cash of a total value of 10,000 euros or more must declare this sum verbally to the customs officer on request. In the case of non-declaration or false declaration of equivalent means of payment carried, a large fine may be imposed.

Who must declare the equivalent means of payment?

Any person who is carrying equivalent means of payment of a total amount of 10,000 euros or more on them and is carrying them (e.g. in a handbag, rucksack or suitcase) must verbally declare the entire amount to the customs officer on request.

It is not relevant whom the equivalent means of payment belong to or why you have them with you.

What are equivalent means of payment?

Savings books, electronic money, precious metals and gemstones (rough or polished) are regarded as equivalent means of payment, e.g.

- ▶ platinum, gold or silver
- ▶ diamonds, rubies, sapphires or emeralds

Jewellery and other products made of precious metals or gemstones are not deemed to be equivalent means of payment and therefore need not be reported.

Foreign currencies must be converted to euros at the cash exchange rate on the day of entry to / exit from Germany.

Calculation of the value of collectors and bullion coins (e.g. "Maple Leaf", "Eagle", "Vienna Philharmonic") is based on the actual value of the coins, not their nominal value.

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, the financing of terrorism and crime.

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

What happens after you have supplied all the necessary information?

If you have correctly declared the cash and/or equivalent means of payment to the German customs officials and the information is complete and conclusive and there are no indications of money laundering or the financing of terrorism, you may proceed on your journey without hindrance, with your cash or equivalent means of payment.

What happens if there is reason to suspect money laundering or the financing of terrorism?

As a rule, doubts about the information or other indications of possible money laundering or the financing of terrorism cannot be clarified on the spot. The customs officers pass the case on to the Customs Investigation Office, which clarifies the facts through further investigations. If the matter cannot be clarified within a short time, the cash and equivalent means of payment carried will be confiscated. If evidence of money laundering or the financing of terrorism is found, the Customs Investigation Office will initiate investigation proceedings.

What consequences must people expect if they make false, incomplete or no statements on cash or equivalent means of payment they are carrying?

Whoever does not declare cash or equivalent means of payment they are carrying, or who fails to declare them completely and correctly, commits an offence. The offence is punishable with a fine of up to one million euros.

Additionally, persons who have no fixed abode or place of residence in Germany must also deposit a certain sum as security for the conduct of the fine proceedings. This sum of money is not a fine; it is deposited at the customs office responsible and is intended to ensure that the fine proceedings may be conducted in an orderly fashion. The amount of the deposit is assessed on the basis of the anticipated fine and the costs of the fine proceedings.

On conclusion of the fine proceedings, the security deposit is offset against the amount of the fine actually imposed. If the sum of money deposited exceeds the amount of the fine, the difference will be refunded.

What other tasks do the Customs have in monitoring the duty to declare cash and equivalent means of payment?

If any indications of crimes or administrative offences (e.g. tax evasion or the abuse of social benefits) is found during the customs control of cash or equivalent means of payment, these findings may be forwarded to the competent administrative and law enforcement authorities for further investigations.

Who can I contact if I have any further questions?

If you have any further questions regarding the duty to declare cash and/or equivalent means of payment, you can contact any office of the German customs administration.

You can also find further information

- on the homepage of the German customs administration at:
http://www.zoll.de/DE/Fachthemen/Aussenwirtschaft-Bargeldverkehr/Barmittelverkehr/Anmelde-Anzeigepflicht-Drittlaender/anmelde-anzeigepflicht-drittlaender_node.html
und
- at the homepage of the European Commission at:
http://ec.europa.eu/taxation_customs/customs/customs_controls/cash_controls/index_de.htm