

SUBSIDIARY LEGISLATION 233.07**CASH CONTROL REGULATIONS**

7th July, 2020

LEGAL NOTICE 285 of 2020, as amended by Acts XVIII of 2021 and VII of 2022 and XII of 2023 and Legal Notice 103 of 2025.

1. The title of these regulations is the Cash Control Regulations. Citation.

2. In these regulations, unless the context otherwise requires, any terms used have the same meaning as assigned to them in the Act; and Interpretation.
*Amended by:
XVIII.2021.62;
L.N. 103 of 2025.*

"Act" means the External Transactions Act; Cap. 233.

"bearer-negotiable instruments" means instruments other than currency which entitle their holders to claim a financial amount upon presentation of the instruments without having to prove their identity or entitlement to that amount. Those instruments are:

- (i) traveller's cheques; and
- (ii) cheques, promissory notes or money orders that are either in bearer form, signed but with the payee's name omitted, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon their delivery;

"cash" means:

- (i) currency;
- (ii) bearer-negotiable instruments;
- (iii) commodities used as highly-liquid stores of value;

"Commissioner" means the Commissioner for Tax and Customs and shall have the same meaning as assigned to it in the Commissioner for Tax and Customs Act; Cap. 517.

"commodities used as highly-liquid stores of value" means a good that presents a high ratio between its value and its volume and that may easily be converted into currency through accessible trading markets while incurring only modest transaction costs. These goods are:

- (a) coins with a gold content of at least ninety per-cent (90%); and
- (b) bullion such as bars, nuggets or clumps with a gold content of at least ninety-nine point five per-cent (99.5%);

"competent authorities" means the Financial Intelligence

Analysis Unit, Police, Asset Recovery Bureau, the Commissioner, Malta Security Services and Malta Financial Services Authority;

"currency" means banknotes and coins that are in circulation as a medium of exchange or that have been in circulation as a medium of exchange and it is still possible for them to be exchanged through financial institutions or central banks for banknotes and coins that are in circulation as a medium of exchange;

Cap. 373.

"Financial Intelligence Analysis Unit" shall have the same meaning as assigned to it under the Prevention of Money Laundering Act;

"interested authorities" means any other public entity which is not one of the list of competent authorities;

"unaccompanied cash" means cash making up part of a consignment without a carrier.

Proceedings when
the sum not
declared has a
value of €10,000 or
more.
Amended by:
XII.2023.64;
L.N. 103 of 2025.

3. (1) Any person entering, leaving, or transiting through Malta and carrying a sum of a value of ten thousand euro (€10,000) or more in cash shall be obliged to declare such sum to the Commissioner.

(2) The obligation to declare every sum as mentioned in sub-regulation (1) shall not be fulfilled unless such person has completed the applicable form appearing in the Schedule, and has handed in such form to the Commissioner when entering, leaving, or transiting through Malta.

(3) (a) Any unaccompanied cash of a sum of a value of ten thousand euro (€10,000) or more which is entering, leaving, or transiting through Malta, shall be declared to the Commissioner by the sender or recipient, or by a representative on the recipient's behalf, within a period of thirty (30) days from the date when the Commissioner requests a disclosure declaration. This disclosure declaration shall be completed on the applicable form appearing in the Schedule, and shall be handed to the Commissioner within the thirty (30) day period as aforesaid.

(b) The Commissioner shall detain the whole sum of unaccompanied cash pending the period of thirty (30) days or until the disclosure declaration is presented to him, and shall not deposit the said sum in the Depository during this period.

(c) A disclosure declaration made after the lapse of thirty (30) days as aforesaid shall be deemed as a failure to declare the unaccompanied cash.

(4) A person who makes a false declaration for the purposes of these regulations or who does not fulfil the obligation to declare such sum in terms of sub-regulations (1), (2) or (3), shall be guilty of

an offence.

(5) (a) Notwithstanding the provisions of sub-regulation (6), when the sum mentioned in sub-regulations (1) and (3), which is falsely declared or not declared, is of a value of more than ten thousand euro (€10,000) and up to thirty thousand euro (€30,000), the Commissioner may, with the agreement of the person referred to in sub-regulation (1), impose a penalty of fifteen percent (15%) of the sum carried in excess of ten thousand euro (€10,000) or the equivalent, or a penalty of twenty-five euro (€25), whichever is the highest, in lieu of criminal proceedings, by signing an agreement. The signing of this agreement, which may be entered into up to the date of delivery of the final judgment by the Court, shall also mean that the person is renouncing any claim he may have against the Commissioner or the Attorney General resulting from the case. In the absence of such agreement, the person concerned shall on conviction, be liable to a fine (*multa*) of fifty euro (€50) and the Court shall order the confiscation of the sum of not less than twenty per cent (20%) but not more than fifty per cent (50%) of the sum carried in excess of ten thousand euro (€10,000). This confiscation shall be carried out by the Commissioner.

(b) Notwithstanding the provisions of sub-regulation (6), if the sum mentioned in sub-regulations (1) and (3) which is falsely declared or not declared is of a value of more than thirty thousand euro (€30,000), the person referred to in sub-regulation (1) shall on conviction, be liable to a fine (*multa*) of one hundred euro (€100) and, the Court shall order the confiscation, which shall be carried out by the Commissioner, of not less than twenty percent (20%) and not more than fifty (50%) of the sum carried in excess of ten thousand euro (€10,000):

Provided that in the absence of an agreement in terms of paragraph (a) or where the value is of thirty-thousand euro (€30,000) or more, the Commissioner shall detain the cash, or the equivalent, exceeding ten thousand euro (€10,000), or the whole amount where the cash is indivisible, and deposit that amount in the Depository as provided for in sub-regulation (10):

Provided further that in assessing what percentage is to be applied when imposing the confiscation, the Court shall take into account the sum which was falsely declared or not declared, the manner in which the amount in excess was concealed and any attempts to avoid detection, any assistance or cooperation with the authorities, and any other circumstance which the Court deems appropriate.

(c) In the case where the sum carried or unaccompanied is of precisely ten thousand euro (€10,000):

(i) and an agreement takes place as provided for in paragraph (a), then the penalty shall be twenty-five euro (€25);

(ii) and there is a conviction, then a fine (*multa*) of fifty euro (€50) shall be imposed by the Court.

(d) All amounts of cash collected as a result of the agreement with the person as provided for in paragraph (a) shall belong to the Commissioner;

(e) All amounts imposed under these regulations as penalty in an agreement or as fine (*multa*) in a judgement shall be rounded up to the nearest euro (€1).

(6) No criminal proceedings for an offence under these regulations shall be commenced without the consent of the Attorney General.

(7) Notwithstanding the provisions of paragraph (a) of sub-regulation (5), and in relation only to the circumstances mentioned in that paragraph, in the case where an offence is committed in breach of these regulations, the person shall only be given one opportunity to enter into an agreement. If the same person commits an offence in breach of these regulations for the second or subsequent time, the relevant criminal proceedings shall be proceeded with.

(8) The Commissioner shall record the entry into, exit from or transit through Malta of any cash, whether it is being carried by a person or unaccompanied, and which is below the sum of ten thousand euro (€10,000), where there are indications that that cash is related to any criminal activity. The Commissioner shall also record the details required in the relative cash declaration form.

(9) The Commissioner shall detain any cash, whatever its value, whether it is being carried or it is unaccompanied, and whether it has been declared or not, where there are indications that the cash is related to criminal activity. The Commissioner shall deposit this cash in the Depository and sub-regulation (10) shall apply.

(10) (a) There shall be a fund known as the Depository which shall be administered by the Commissioner. The Depository shall only receive cash detained in accordance with these regulations. The Commissioner shall give a receipt for every deposit made in the Depository.

(b) Any cash deposited in the Depository shall be kept there for a period which shall not exceed thirty (30) days from the day the cash was detained. After the competent authorities carry out a thorough assessment of the necessity and proportionality of a further period of detention, this period may be extended by the Commissioner to a maximum period of ninety (90) days from the day the cash was detained. If during the thirty (30) or ninety (90) day period, as the case may be, no court proceedings are instituted regarding the same cash, the cash shall be immediately released in favour of the person from whom they were detained:

Provided that if during the thirty (30) or ninety (90) day period, as the case may be, the Commissioner receives an order in writing issued under any other law on the initiative of a competent authority impeding the Commissioner from releasing of the cash to the owner, the Commissioner shall keep that cash in the Depository under that order beyond the thirty (30) or ninety (90) day period, or deal with the cash in accordance with the order.

(c) (i) During the period of detention of cash, the Commissioner shall inform the competent authorities about the cash deposited and give them information about the person carrying it, and they shall determine whether any criminal offence has been committed, is being committed or is about to be committed by means of that cash under any law excluding these regulations and if so, criminal proceedings shall commence within the period of detention of the cash.

(ii) As soon as a decision is taken that the cash will be detained because criminal activity has been detected, the person shall be notified and the reason for the detention of the cash shall be given.

(iii) For the duration of the criminal proceedings for the non-declaration of cash under these regulations, as well as for the duration of the criminal proceedings under any other law, the cash shall continue to be detained in the Depository for the duration of the proceedings until final judgement, unless it is exhibited in court or unless it is otherwise dealt with in accordance with an order of the competent court.

(iv) At the termination of criminal proceedings for non-declaration of cash, whatever the outcome, any cash exhibited in court shall be released to the Depository.

(d) (i) Notwithstanding the provisions of paragraph (b) of sub-regulation (10), before the cash is released from the Depository, it shall be ascertained that any fine or penalty due by the person under the provisions of these regulations has been paid, and in default, the amount of fine or penalty due shall be deducted from the cash deposited, before it is released.

(ii) Notwithstanding the provisions of paragraph (b) of sub-regulation (10), if there is no request or no collection of the money within one year from when the cash was released, then the money deposited in the Depository shall belong to the Commissioner:

Provided that the period of one (1) year may be extended by the Commissioner by a further period of six (6) months when this is reasonably required:

Provided also that a representative may collect the

cash on behalf of the person to whom the cash has been released.

Compiling of
information.

4. (1) The Commissioner shall compile and maintain a database containing:

(a) the details of the declarations made under sub-regulation (1) and (3) of regulation 3; and

(b) details of breaches of these regulations.

(2) The Commissioner shall pass on to the Financial Intelligence Analysis Unit the details mentioned in sub-regulation (1) on a regular basis.

Exchange of
information.

5. The Commissioner shall be empowered to exchange and transmit information in accordance with Regulation (EC) No. 1889/2005 of the European Parliament and of the Council of 26 October 2005 on controls of cash entering or leaving the Community, and from the 3rd June 2021 in accordance with Regulation (EU) 2018/1672 of the European Parliament and of the Council of 23 October 2018.

Powers of the
Commissioner to
share information.

6. (a) In giving effect to the provisions of these Regulations, the Commissioner may share information with competent authorities according to law, and may deal with the cash detained in accordance with relevant legislation besides these regulations, and in accordance with any order of the competent court.

(b) In order to better give effect to the provisions of these regulations, the Commissioner is also empowered to share information with interested authorities.

Added by:
XVIII.2021.62.

7. The Court shall authorise that a cheque that was held by the Commissioner under these regulations is cashed by a person different from the one it is addressed to, so that it may be disposed of in accordance with the provisions of these regulations. The Court may also give those other required provisions, so that it gives effect to these regulations.

SCHEDULE
Form – Cash Declaration

Amended by:
VII.2022.74.

(Regulation 3)

		CASH DECLARATION			
		Article 3 of Regulation (EU) 2018/1672			
For official use		Reference number			
1. I am		☐ entering the European Union (EU) ☐ leaving the EU			
2. Details of the carrier of the cash					
First name(s)				Nationality	
Last name(s)				Personal identification number*	
Gender		☐ male ☐ female ☐ other		Address Street* and number * street number	
Date of birth		DD - MM - YYYY		Town	
Place of birth		town country		Postal / ZIP code*	
ID document		☐ passport ☐ ID card ☐ other(specify) _____		Country	
ID document number				Telephone number*	
Country of issue				Email address*	
Date of issue		DD - MM - YYYY			
3. Transport details					
Country of first departure				Departure date	
Country of final destination				Arrival date	
Via (transit country/-ies)*				Transit date*	
Means of transport		☐ AIR (specify) ☐ commercial flight ☐ private jet ☐ other		☐ SEA / FLUVIAL (specify) ☐ commercial vessel ☐ yacht ☐ cruise ☐ other	
				☐ RAIL ☐ ROAD (specify) ☐ OTHER (specify) ☐ truck ☐ bus ☐ car ☐ other	
Itinerary of transport		Name/place of the first airport/port/train station of departure			
		Name/place of the final airport/port/train station of arrival			
		Name/place of the airport/port/train station of transit			
		Land border crossing point (only by road)			
Reference number (e.g. flight number, ship identification, train number, country code and license plate)					
Transport company*					
4. Details of cash					
Currency (banknotes and coins)		Value Currency		Value Currency	
		1) 2)		3) 4)	
Bearer negotiable instruments		Type of bearer negotiable instrument		Value Currency	
Commodities used as highly-liquid stores of value (i.e. gold)		Type Quantity Total weight (in grams)		Value Currency	

*If applicable or available. If not applicable or available, indicate 'N/A'.

5. Economic provenance and intended use of the cash (more than one option is possible in each Subsection 5.A and 5.B)			
5.A. Economic provenance (This Subsection is filled in when there is only one owner. If there is more than one owner, the information must be filled in using additional sheets. In this case, tick 'other' and specify 'additional sheets')		5.B. Intended use (This Subsection is filled in when there is only one intended recipient. If there is more than one intended recipient, the information must be filled in using additional sheets. In this case, tick 'other' and specify 'additional sheets')	
☐ Labour profits (income, retirement, income from entrepreneurship etc.) ☐ Capital profits (dividends, investment profits, interest, insurance etc.) ☐ Sale of real estate property ☐ Sale of moveable property ☐ Loan granted by a natural person ☐ Loan granted by a legal entity (credit institution, bank or company) ☐ Lottery / gambling ☐ Gift / donation ☐ Inheritance ☐ Other (specify) _____		☐ Labour expenses (salary payments, investment business etc.) ☐ Capital investment (deposits to bank account, insurance payments etc.) ☐ Funds for purchasing real estate ☐ Funds for purchasing moveable property ☐ Repayment of loan granted by a natural person ☐ Repayment of loan granted by a legal entity (credit institution, bank or company) ☐ Lottery / gambling ☐ Charity ☐ Cash to shipmaster/ board cash ☐ Vacation / recreation ☐ Transfer of cash by professional cash couriers (currency exchange companies) ☐ Transfer of cash by professional cash couriers (other) ☐ Other (specify) _____	

6. Owner of the cash: Are you the sole owner of the cash?		7. Intended recipient of the cash: Are you the sole intended recipient of the cash?	
☐ Yes, I am the sole owner → Go to Section 7		☐ Yes, I am the sole intended recipient for all cash → Go to Section 8	
☐ No, the sole owner is another natural person → Fill in Subsection 6.A		☐ No, the sole intended recipient is the sole owner → Go to Section 8	
☐ No, the sole owner is a legal person → Fill in Subsection 6.B		☐ No, the sole intended recipient is another natural person → Fill in Subsection 7.A	
☐ No, there is more than one owner → Fill in the total number of owners below and use additional sheets to fill in their details. Go to Section 7.		☐ No, the sole intended recipient is a legal person → Fill in Subsection 7.B	
☐ No, there is more than one intended recipient → Fill in the total number of intended recipients below and use additional sheets to fill in their details. Go to Section 8.			
Total number of owners: _____		Total number of intended recipients: _____	
6.A. Sole owner is a natural person		7.A. Sole intended recipient is a natural person	
First name(s)		First name(s)	
Last name(s)		Last name(s)	
Gender	☐ male ☐ female ☐ other	Gender	☐ male ☐ female ☐ other
Date of birth		Date of birth	
Place of birth	town _____ country _____	Place of birth	town _____ country _____
ID document	☐ passport ☐ ID card ☐ other(specify) _____	ID document	☐ passport ☐ ID card ☐ other(specify) _____
ID document number		ID document number	
Country of issue		Country of issue	
Date of issue		Date of issue	
Nationality		Nationality	
Personal identification number*		Personal identification number*	
Address	street _____ number _____	Address	street _____ number _____
Street* and number*		Street* and number*	
Town		Town	
Postal / ZIP code*		Postal / ZIP code*	
Country		Country	
Telephone number*		Telephone number*	
Email address*		Email address*	

*If applicable or available. If not applicable or available, indicate 'N/A'.

6.B. Sole owner is a legal person				7.B. Sole intended recipient is a legal person			
Name				Name			
Registration number				Registration number			
Name of register				Name of register			
Registration country				Registration country			
VAT identification number*				VAT identification number*			
Economic Operators Registration and Identification (EORI) number *				Economic Operators Registration and Identification (EORI) number *			
Address		street		Address		street	
Street* and number *		number		Street* and number *		number	
Town				Town			
Postal / ZIP code*				Postal / ZIP code*			
Country				Country			
Telephone number *				Telephone number *			
Email address*				Email address*			
8. Signature				For official use			
I declare that all the details provided are correct. I understand that if the information provided is incorrect or incomplete, the obligation to declare shall not be deemed fulfilled and I am liable to penalties according to the applicable national legislation.				Signature and stamp of the competent authority			
Signature							
Name of the signee:							
Date							
DD		MM YYYY		Customs declaration: ☐ Yes ☐ No			
Place		Town		Country		Customs declaration number:	
Total number of additional sheets used				Endorsed copy requested		☐ Yes	
				Customs office that performed the control:			

*If applicable or available. If not applicable or available, indicate 'N/A'.

NOTES ON COMPLETION

GENERAL INFORMATION

The obligation to declare cash on entering or leaving the EU is part of the EU's strategy to prevent money laundering and to fight terrorism financing. This declaration form must be completed when entering or leaving the EU and carrying EUR 10 000 or more (or the equivalent in other currencies) in cash (Article 3 of Regulation (EU) 2018/1672 of the European Parliament and of the Council).

If incorrect or incomplete information is provided, or if the cash is not made available for control, the carrier is not considered to have met their obligation and is liable to penalties under the applicable national legislation.

Information and personal data shall be recorded and processed by the competent authorities and shall be made available to the Financial Intelligence Unit (FIU) in accordance with Article 9 of Regulation (EU) 2018/1672. In the cases referred to in Articles 10 and 11 of that Regulation, the data will also be made available to the authorities mentioned there. The competent authorities of the Member State where the declaration is submitted act as controllers of the personal data obtained and will keep personal data collected in line with Article 13 of Regulation (EU) 2018/1672, by default for 5 years. The processing of personal data takes place only for the purposes of the prevention and fight against criminal activities. For complete information, including on your rights, see attached privacy statement/ link to Member State data protection online information.

EXPLANATION OF USED TERMS IN ACCORDANCE WITH REGULATION (EU) 2018/1672

Carrier means any natural person entering or leaving the EU carrying cash on their person, in their luggage or in their means of transport.

Currency means banknotes and coins that are in circulation as a medium of exchange or that have been in circulation as a medium of exchange and can still be exchanged through financial institutions or central banks for banknotes and coins that are in circulation as a medium of exchange.

Bearer-negotiable instruments means instruments other than currency, which entitle their holders to claim a financial amount upon presentation of the instruments without having to prove their identity or entitlement to that amount. Those instruments are:

- (a) traveller's cheques; [and]
- (b) cheques, promissory notes or money orders that are either in bearer form, signed but with the payee's name omitted, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon delivery.

Commodities used as highly-liquid stores of value

- (a) coins with a gold content of at least 90 %; [and]
- (b) bullion such as bars, nuggets or clumps with a gold content of at least 99,5 %.

- All fields in the form are mandatory fields and must be completed. Fields in the form marked with an asterisk (*) must be completed, where applicable or available.
- All parts in white must be completed in block capital letters and dark ink. Forms must not contain crossing out, overwritten words or other alterations.
- The parts marked 'for official use' must remain blank.
- Personal identification number (i.e. personal tax, social security or similar unique personal identification number), address, postal code / ZIP code, telephone number and email address must be filled in, if applicable. If not applicable, indicate 'N/A' instead.
- Value Added Tax (VAT) number and Economic operator registration and identification Number (EORI Number -which is a unique number, across the EU, assigned by a customs authority in a Member State to economic operators involved in customs activities) must be filled in where available. If not available indicate 'N/A'.
- Where information is not known to the carrier, indicate 'unknown'.
- The form must be completed in one of the official languages of the EU accepted by the competent authorities of the Member State where the declaration is made.

Section 1: Entering or leaving the EU

Tick the appropriate box to indicate if the carrier is entering or leaving the EU. A declaration on entering and on leaving, is required also if transiting through the EU.

Section 2: Details of the carrier of the cash

The carrier's personal data must be filled in this section as they appear on their ID document.

Where the carrier of the cash is not legally capable of signing the declaration, the declaration is submitted by the carrier's legal representative.

Section 3: Transport details

Information on the country of first departure, the country of final destination and the means of transport must be provided. Information on the transit country or countries through which the carrier transfers cash and the transport company must be specified, if applicable.

- Tick box 'Air' if entering or leaving the EU by aircraft. The type of aircraft (commercial flight, private jet, other) must be provided. The flight number or aircraft registration number (in case of a private jet) must be provided in field 'Reference number'.

- Tick box 'Sea / Fluvial' if entering or leaving the EU by sea or river. The type of vessel (commercial vessel, yacht or other) must be provided. The vessel's name must be provided in field "Reference number" and shipping line details must be provided under "Transport company".
- Tick box 'Road' if entering or leaving the EU by any kind of motorised road vehicle. The type of road transport (truck, car, bus, other) must be provided. The country code and licence plate of the vehicle must be provided in the field 'Reference number'.
- Tick box 'Rail' if entering or leaving the EU by train. The train number must be provided in the field 'Reference number' and the train company must be provided under 'Transport company'.
- Tick box 'Other' if none of the other transport modes is used and specify the type of transport (e.g. pedestrian traffic, bicycle).

Section 4: Details of the cash

The total amount of cash carried by the carrier must be filled in this section. 'Cash' is defined under 'General Information'. At least one of the options [(i) currency; (ii) bearer-negotiable instruments or (iii) commodities used as highly-liquid stores of value] must be filled in.

If there is insufficient space on the declaration form, the additional sheets must be used to provide the details of the cash. All information provided constitutes a single declaration and all additional sheets must be numbered and signed.

Section 5: Economic provenance and intended use of the cash

Subsection 5.A must always be filled in if the carrier is a sole owner or if there is only one owner to indicate the relevant economic provenance.

Subsection 5.B must always be filled in if the carrier is also the sole owner and the sole intended recipient or where there is only one recipient to indicate the intended use of the cash.

It is possible to select more than one option in each Subsection. If no option is applicable, tick box 'other' and specify the details.

If there is more than one owner or more than one intended recipient, the relevant information about the economic provenance and intended use of the cash for the owners and/or intended recipients must be filled in on additional sheets as mentioned below. In this case, tick box 'other' and specify 'additional sheets'.

Section 6: Owner of the cash

One owner only

If the carrier is the sole owner of the cash, tick the appropriate box and continue to Section 7.

If the carrier is not the sole owner, specify whether the sole owner is another natural person or a legal person and tick the appropriate box. The details must be filled in Subsection 6.A (for a natural person) or Subsection 6.B (for a legal person) and continue to Section 7. If the carrier is a natural person, the personal details must be filled in as they appear on their ID document.

More than one owner

If there is more than one owner, the total number of owners must be filled in the appropriate box. For each additional owner separate additional sheets must be filled in giving their details, the amount of cash owned and its economic provenance and its intended use. If the carrier is one of the owners, an additional sheet must be filled in for them as well, with the amount of cash owned by the carrier and its economic provenance and its intended use. All information provided constitutes a single declaration and all additional sheets must be numbered and signed.

Section 7: Intended recipient of the cash

One intended recipient only

Indicate whether the carrier is the sole intended recipient of the cash. If that is the case, tick the appropriate box and continue to Section 8.

If the carrier is not the sole intended recipient, tick the appropriate box to specify if the sole intended recipient is another natural person or a legal person. The information must be filled in Subsection 7.A (for a natural person) or Subsection 7.B (for a legal person) and continue to Section 8. In case of natural person, the personal data must be filled in as they appear on their ID document.

More than one intended recipient

If there is more than one intended recipient, the total number of intended recipients must be filled in the appropriate box. For each intended recipient separate additional sheets must be filled in giving the details of each intended recipient, the amount of cash to be received and its intended use. If the carrier is one of the intended recipient an additional sheet must be filled in for them as well, including the amount of cash received by the carrier and its intended use. All information provided constitutes a single declaration and all additional sheets must be numbered and signed.

Section 8: Signature

Enter the date, place and name and sign the declaration form. Indicate the total number of additional sheets used. If none has been used, indicate zero (0). The carrier can tick the appropriate box to request an endorsed copy of the declaration.

5. Economic provenance and intended use of the cash (more than one option is possible in each Subsection 5.A and 5.B)	
5.A. Economic provenance (This Subsection is filled in when there is only one owner. If there is more than one owner, the information must be filled in using additional sheets. In this case, tick 'other' and specify 'additional sheets')	5.B. Intended use (This Subsection is filled in when there is only one intended recipient. If there is more than one intended recipient, the information must be filled in using additional sheets. In this case, tick 'other' and specify 'additional sheets')
☐ Labour profits (income, retirement, income from entrepreneurship etc.) ☐ Capital profits (dividends, investment profits, interest, insurance etc.) ☐ Sale of real estate property ☐ Sale of moveable property ☐ Loan granted by a natural person ☐ Loan granted by a legal entity (credit institution, bank or company) ☐ Lottery / gambling ☐ Gift / donation ☐ Inheritance ☐ Other (specify) _____	☐ Labour expenses (salary payments, investment business etc.) ☐ Capital investment (deposits to bank account, insurance payments etc.) ☐ Funds for purchasing real estate ☐ Funds for purchasing moveable property ☐ Repayment of loan granted by a natural person ☐ Repayment of loan granted by a legal entity (credit institution, bank or company) ☐ Lottery / gambling ☐ Charity ☐ Cash to shipmaster/ board cash ☐ Vacation / recreation ☐ Transfer of cash by professional cash couriers (currency exchange companies) ☐ Transfer of cash by professional cash couriers (other) ☐ Other (specify) _____

6. Owner of the cash: Are you the sole owner of the cash? ☐ Yes, I am the <u>sole</u> owner → Go to Section 7 ☐ No, the <u>sole</u> owner is another natural person → Fill in Subsection 6.A ☐ No, the <u>sole</u> owner is a legal person → Fill in Subsection 6.B ☐ No, there is more than one owner → Fill in the total number of owners below and use additional sheets to fill in their details. Go to Section 7. Total number of owners:	7. Intended recipient of the cash: Are you the sole intended recipient of the cash? ☐ Yes, I am the <u>sole</u> intended recipient for all cash → Go to Section 8 ☐ No, the <u>sole</u> intended recipient is the sole owner → Go to Section 8 ☐ No, the <u>sole</u> intended recipient is another natural person → Fill in Subsection 7.A ☐ No, the <u>sole</u> intended recipient is a legal person → Fill in Subsection 7.B ☐ No, there is more than one intended recipient → Fill in the total number of intended recipients below and use additional sheets to fill in their details. Go to Section 8. Total number of intended recipients:
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6.A. Sole owner is a natural person First name(s) Last name(s) Gender ☐ male ☐ female ☐ other Date of birth DD MM YYYY Place of birth town country ID document ☐ passport ☐ ID card ☐ other(specify) ID document number Country of issue Date of issue DD MM YYYY Nationality Personal identification number* Address street number Street* and number* Town Postal / ZIP code* Country Telephone number* Email address*	7.A. Sole intended recipient is a natural person First name(s) Last name(s) Gender ☐ male ☐ female ☐ other Date of birth DD MM YYYY Place of birth town country ID document ☐ passport ☐ ID card ☐ other(specify) ID document number Country of issue Date of issue DD MM YYYY Nationality Personal identification number* Address street number Street* and number* Town Postal / ZIP code* Country Telephone number* Email address*
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*If applicable or available. If not applicable or available, indicate 'N/A'.

6.B. Sole owner is a legal person				7.B. Sole intended recipient is a legal person			
Name				Name			
Registration number				Registration number			
Name of register				Name of register			
Registration country				Registration country			
VAT identification number*				VAT identification number*			
Economic Operators Registration and Identification (EORI) number *				Economic Operators Registration and Identification (EORI) number *			
Address		street		Address		street	
Street* and number*		number		Street* and number *		number	
Town				Town			
Postal / ZIP code*				Postal / ZIP code*			
Country				Country			
Telephone number *				Telephone number *			
Email address*				Email address*			
8. Signature				For official use			
I declare that all the details provided are correct. I understand that if the information provided is incorrect or incomplete, the obligation to declare shall not be deemed fulfilled and I am liable to penalties according to the applicable national legislation.				Signature and stamp of the competent authority			
Signature							
Name of the signee:							
Date							
Place		Town		Country		Customs declaration: ☐ Yes ☐ No	
Total number of additional sheets used		Endorsed copy requested		☐ Yes		Customs declaration number:	
						Customs office that performed the control:	

*If applicable or available. If not applicable or available, indicate 'N/A'.

NOTES ON COMPLETION**GENERAL INFORMATION**

The obligation to declare cash on entering, leaving or transiting through Malta is part of the EU's strategy to prevent money laundering and to fight terrorism financing. This declaration form must be completed when entering, leaving or transiting through Malta and carrying EUR 10 000 or more (or the equivalent in other currencies) in cash (Article 3 of Regulation (EU) 2018/1672 of the European Parliament and of the Council).

If incorrect or incomplete information is provided, or if the cash is not made available for control, the carrier is not considered to have met their obligation and is liable to penalties under the applicable national legislation.

The information contained in this cash declaration form and its additional sheets will be processed in accordance with Malta Customs Department Data Protection Policy, which can be accessed using the link <https://customs.gov.mt/other-links/data-protection>. Information and personal data shall be recorded and processed by the competent authorities and shall be made available to the Financial Intelligence Unit (FIU) in accordance with Article 9 of Regulation (EU) 2018/1672. In the cases referred to in Articles 10 and 11 of that Regulation, the data will also be made available to the authorities mentioned there. The competent authorities of the Member State where the declaration is submitted act as controllers of the personal data obtained and will keep personal data collected in line with Article 13 of Regulation (EU) 2018/1672, by default for 5 years. The processing of personal data takes place only for the purposes of the prevention and fight against criminal activities. For complete information, including on your rights, see attached privacy statement/ link to Member State data protection online information.

EXPLANATION OF USED TERMS IN ACCORDANCE WITH REGULATION (EU) 2018/1672

Carrier means any natural person entering or leaving the EU carrying cash on their person, in their luggage or in their means of transport.

Currency means banknotes and coins that are in circulation as a medium of exchange or that have been in circulation as a medium of exchange and can still be exchanged through financial institutions or central banks for banknotes and coins that are in circulation as a medium of exchange.

Bearer-negotiable instruments means instruments other than currency, which entitle their holders to claim a financial amount upon presentation of the instruments without having to prove their identity or entitlement to that amount. Those instruments are:

- (a) traveller's cheques; [and]
- (b) cheques, promissory notes or money orders that are either in bearer form, signed but with the payee's name omitted, endorsed without restriction, made out to a fictitious payee, or otherwise in such form that title thereto passes upon delivery.

Commodities used as highly-liquid stores of value

- (a) coins with a gold content of at least 90 %; [and]
- (b) bullion such as bars, nuggets or clumps with a gold content of at least 99,5 %.

- All fields in the form are mandatory fields and must be completed. Fields in the form marked with an asterisk (*) must be completed, where applicable or available.
- All parts in white must be completed in block capital letters and dark ink. Forms must not contain crossing out, overwritten words or other alterations.
- The parts marked 'for official use' must remain blank.
- Personal identification number (i.e. personal tax, social security or similar unique personal identification number), address, postal code / ZIP code, telephone number and email address must be filled in, if applicable. If not applicable, indicate 'N/A' instead.
- Value Added Tax (VAT) number and Economic operator registration and identification Number (EORI Number -which is a unique number, across the EU, assigned by a customs authority in a Member State to economic operators involved in customs activities) must be filled in where available. If not available indicate 'N/A'.
- Where information is not known to the carrier, indicate 'unknown'.
- The form must be completed in one of the official languages of the EU accepted by the competent authorities of the Member State where the declaration is made.

Section 1: Entering or leaving Malta

Tick the appropriate box to indicate if the carrier is entering or leaving Malta. A declaration on entering and on leaving, is required also if transiting through Malta.

Section 2: Details of the carrier of the cash

The carrier's personal data must be filled in this section as they appear on their ID document.

Where the carrier of the cash is not legally capable of signing the declaration, the declaration is submitted by the carrier's legal representative.

Section 3: Transport details

Information on the country of first departure, the country of final destination and the means of transport must be provided. Information on the transit country or countries through which the carrier transfers cash and the transport company must be specified, if applicable.

- Tick box 'Air' if entering or leaving Malta by aircraft. The type of aircraft (commercial flight, private jet, other) must be provided. The flight number or aircraft registration number (in case of a private jet) must be provided in field 'Reference number'.
- Tick box 'Sea' if entering or leaving Malta by sea. The type of vessel (commercial vessel, yacht or other) must be provided. The vessel's name must be provided in field "Reference number" and shipping line details must be provided under "Transport company".
- Tick box 'Other' if none of the other transport modes is used and specify the type of transport (e.g. pedestrian traffic, bicycle).

Section 4: Details of the cash

The total amount of cash carried by the carrier must be filled in this section. 'Cash' is defined under 'General Information'. At least one of the options (i) currency; (ii) bearer-negotiable instruments or (iii) commodities used as highly-liquid stores of value] must be filled in.

If there is insufficient space on the declaration form, the additional sheets must be used to provide the details of the cash. All information provided constitutes a single declaration and all additional sheets must be numbered and signed.

Section 5: Economic provenance and intended use of the cash

Subsection 5.A must always be filled in if the carrier is a sole owner or if there is only one owner to indicate the relevant economic provenance.

Subsection 5.B must always be filled in if the carrier is also the sole owner and the sole intended recipient or where there is only one recipient to indicate the intended use of the cash.

It is possible to select more than one option in each Subsection. If no option is applicable, tick box 'other' and specify the details.

If there is more than one owner or more than one intended recipient, the relevant information about the economic provenance and intended use of the cash for the owners and/or intended recipients must be filled in on additional sheets as mentioned below. In this case, tick box 'other' and specify 'additional sheets'.

Section 6: Owner of the cash

One owner only

If the carrier is the sole owner of the cash, tick the appropriate box and continue to Section 7.

If the carrier is not the sole owner, specify whether the sole owner is another natural person or a legal person and tick the appropriate box. The details must be filled in Subsection 6.A (for a natural person) or Subsection 6.B (for a legal person) and continue to Section 7. If the carrier is a natural person, the personal details must be filled in as they appear on their ID document.

More than one owner

If there is more than one owner, the total number of owners must be filled in the appropriate box. For each additional owner separate additional sheets must be filled in giving their details, the amount of cash owned and its economic provenance and its intended use. If the carrier is one of the owners, an additional sheet must be filled in for them as well, with the amount of cash owned by the carrier and its economic provenance and its intended use. All information provided constitutes a single declaration and all additional sheets must be numbered and signed.

Section 7: Intended recipient of the cash

One intended recipient only

Indicate whether the carrier is the sole intended recipient of the cash. If that is the case, tick the appropriate box and continue to Section 8.

If the carrier is not the sole intended recipient, tick the appropriate box to specify if the sole intended recipient is another natural person or a legal person. The information must be filled in Subsection 7.A (for a natural person) or Subsection 7.B (for a legal person) and continue to Section 8. In case of natural person, the personal data must be filled in as they appear on their ID document.

More than one intended recipient

If there is more than one intended recipient, the total number of intended recipients must be filled in the appropriate box. For each intended recipient separate additional sheets must be filled in giving the details of each intended recipient, the amount of cash to be received and its intended use. If the carrier is one of the intended recipients an additional sheet must be filled in for them as well, including the amount of cash received by the carrier and its intended use. All information provided constitutes a single declaration and all additional sheets must be numbered and signed.

Section 8: Signature

Enter the date, place and name and sign the declaration form. Indicate the total number of additional sheets used. If none has been used, indicate zero (0). The carrier can tick the appropriate box to request an endorsed copy of the declaration.

Form – Unaccompanied Cash Disclosure Declaration
(Regulation 3)

		UNACCOMPANIED CASH DISCLOSURE DECLARATION			
		SUBSIDIARY LEGISLATION 233.07			
		For official use		Reference number	
1. Cash is		☐ entering MT ☐ leaving MT ☐ transiting MT			
2. Details of the declarant					
First name(s)				Nationality	
Last name(s)				Personal identification number*	
Gender:	☐ male ☐ female ☐ other			Address (street and number)*	
Date of birth	DD	MM	YYYY	Town	
Place of birth	Town Country			Postal code /ZIP code*	
ID document	☐ passport ☐ ID card ☐ other(specify)			Country	
ID document number				Telephone number*	
Country of issue				Email address*	
Date of issue	DD	MM	YYYY		
3. Details of the cash					
Currency (banknotes and coins)	Value		Currency	Value	
Bearer negotiable instruments	Type of bearer negotiable instrument			Value	Currency
Commodities used as highly-liquid stores of value (i.e. gold)	Type	Quantity	Total weight (in grams)	Value	Currency
4. Relationship to unaccompanied cash (more than one option is possible)					
Are you the sender		☐ Yes Skip section 5 ☐ No Fill in section 5			
Are you the sole recipient		☐ Yes Skip section 6 ☐ No Fill in section 6			
Are you the sole owner		☐ Yes Skip section 7 ☐ No Fill in section 7			
Are you the representative of the sender		☐ Yes ☐ No			
Are you the representative of the recipient		☐ Yes ☐ No			
5. Sender of the cash					
The sender is a:		☐ natural person -4- Fill in subsection 5.a		☐ legal entity -4- Fill in subsection 5.b	
5.a. The sender is a natural person			5.b. The sender is a legal entity		
First name(s)			Name		
Last name(s)			Registration number		
Gender	☐ male ☐ female ☐ other		Name of register		
Date of birth	DD	MM	YYYY	Registration country	
Place of birth	Town Country		VAT number*		
ID document	☐ passport ☐ ID card ☐ other(specify)		EORI number*		
ID document number			Address (street and number) *		
Country of issue			Town		
Date of issue	DD	MM	YYYY	Postal code /ZIP code*	
Nationality			Country		
Personal identification number*			Telephone number.*		
Address (street and number)*			Email address*		
Town			*If applicable or available. If not applicable or available then "N/A" shall be filled in.		
Postal code /ZIP code*					
Country					
Telephone number*					
Email address					

6. Recipient or intended recipient of the cash				
Is there a sole recipient ?	☐ Yes, the sole recipient is a natural person		4 Fill in subsection 6.a	
	☐ Yes, the sole recipient is a legal entity		4 Fill in subsection 6.b	
	☐ No, there is more than one recipient or intended recipient		4 Fill in the total number of recipients (or intended recipients)	Total number of recipients (or intended recipients)
6.a. The sole recipient is a natural person			6.b. The sole recipient is a legal entity	
First name(s)			Name	
Last name(s)			Registration number	
Gender ☐ male ☐ female ☐ other			Name of register	
Date of birth DD MM YYYY			Registration country	
Place of birth town country			VAT number*	
ID document ☐ passport ☐ ID card ☐ other(specify)			EORI number*	
ID document number			Address (street and number) *	
Country of issue			Town	
Date of issue DD MM YYYY			Postal code /ZIP code*	
Nationality			Country	
Personal identification number*			Telephone number*	
Address (street and number)*			Email address*	
Town				
Postal code /ZIP code*				
Country				
Telephone number*				
Email address				
7. Owner of the cash				
Is there a sole owner?	☐ Yes, the sole owner is the sender		4 Continue to section 8	
	☐ Yes, the sole owner is the sole recipient		4 Continue to section 8	
	☐ Yes, the sole owner is another natural person		4 Fill in subsection 7.a	
	☐ Yes, the sole owner is another legal entity		4 Fill in subsection 7.b	
	☐ No, there is more than one owner		4 Fill in the total number of owners	Total number of owners
7.a. Sole owner is a natural person			7.b. Sole owner is a legal entity	
First name(s)			Name	
Last name(s)			Registration number	
Gender ☐ male ☐ female ☐ other			Name of register	
Date of birth DD MM YYYY			Registration country	
Place of birth town country			VAT number*	
ID document ☐ passport ☐ ID card ☐ other(specify)			EORI number*	
ID document number			Address (street and number) *	
Country of issue			Town	
Date of issue DD MM YYYY			Postal code /ZIP code*	
Nationality			Country	
Personal identification number*			Telephone number*	
Address (street and number)*			Email address*	
Town				
Postal code /ZIP code*				
Country				
Telephone number*				
Email address				
*If applicable or available. If not applicable or available then "N/A" shall be filled in.				

8. Economic provenance and intended use of the cash		
8.a. Economic provenance (more than one option is possible)		8.b. Intended use (more than one option is possible)
☐ Labour profits (income, retirement, income from entrepreneurship etc.) ☐ Capital profits (dividends, investment profits, interest, insurance etc.) ☐ Sale of real estate property ☐ Sale of moveable property ☐ Loan granted by a natural person ☐ Loan granted by a legal entity (credit institution, bank or company) ☐ Lottery / gambling ☐ Gift / donation ☐ Inheritance ☐ Other (specify)		☐ Labour expenses (salary payments, investment business etc.) ☐ Capital investment (deposits to bank account, insurance payments etc.) ☐ Funds for acquiring real estate ☐ Funds for acquiring moveable property ☐ Repayment of loan granted by a natural person ☐ Repayment of loan granted by a legal entity (credit institution, bank or company) ☐ Lottery / gambling ☐ Charity ☐ Cash to shipmaster/board cash ☐ Other (specify)
9. Signature		
<i>I declare that all the given details are correct. I understand that if the information provided is incorrect or incomplete, the obligation to disclose shall not be deemed fulfilled and I am liable to penalties according to the applicable national legislation.</i>		Signature
Date	DD MM YYYY	
Place	town country	Name of the signee
Endorsed copy requested	☐ Yes	
For official use		
Type of transport	☐ postal package ☐ courier package ☐ air cargo ☐ sea cargo ☐ road cargo ☐ rail cargo ☐ other	Signature and stamp of the competent authority
Country of departure		
Country of destination		
Customs declaration	☐ Yes ☐ No	
Customs declaration number		
Disclosure declaration in accordance with Reg 3, (3)(a)	☐	
Customs office that performed the control		

NOTES ON COMPLETION

GENERAL INFORMATION

The obligation to disclose upon request, cash on entering, leaving, or transiting through Malta is part of the Maltese strategy to prevent money laundering and to fight terrorism financing. This cash disclosure declaration form should be completed where unaccompanied cash of a value of EUR 10 000 or more (or the equivalent in other currencies) is entering, leaving, or transiting through Malta, require the sender or the recipient of the cash, or a representative thereof, as the case may be, to make a disclosure declaration within a deadline of 30 days [Regulation 3 (3)(a) of the Cash Control Regulations]

In the event that the disclosure declaration is not made within the above deadline, or in the event of incorrect or incomplete information or if the cash is not made available for control, the above obligation shall not be considered to have been fulfilled. The declarant is liable to penalties according to the applicable national legislation.

Information and personal data shall be recorded and processed by the competent authorities and shall be made available to the Financial Intelligence Analysis Unit [Regulation 4 (2) of the Cash Control Regulations]. Data shall be dealt with in accordance with Regulations (EU) No 2016/679 and (EU) No 2018/1725 of the European Parliament and of the Council.

DEFINITION OF CASH ACCORDING TO SUBSIDIARY LEGISLATION 233.07

"Cash" means:

- I. currency;
- II. bearer-negotiable instruments;
- III. commodities used as highly-liquid stores of value and
- IV. prepaid cards.

- All fields in the form are mandatory fields and should be completed. Fields in the form marked with an asterisk (*) shall be completed, where applicable or available.
- All parts in white should be completed in block capital letters and dark ink. Forms shall contain no erasures, overwritten words or other alterations.
- No data shall be entered in the parts marked "for official use".
- Personal Identification Number (i.e. personal tax social security or similar unique personal identification number), address, postal code/ZIP code, telephone number and email address shall be filled in, if applicable. If not applicable then "N/A" shall be filled in instead.
- Value Added Tax (VAT) number and Economic Operator Registration and Identification Number (EORI Number - which is a unique number, throughout the Union, assigned by a customs authority in a Member State to economic operators involved in customs activities) shall be filled in where available. If not available then "N/A" shall be filled in instead.
- Where a detail is not known to the declarant, "unknown" shall be filled in.

Section 1: Entering, leaving, or transiting through Malta.

The appropriate box shall be ticked to indicate whether the cash is entering, leaving, or transiting through Malta as referred to in Regulation 3 (3)(a).

Section 2: Details of the declarant

Personal details of the declarant as they appear in the relevant ID document shall be entered in this section. Where the declarant is not legally capable of signing, the obligation to disclose cash also applies through their legal representative.

Section 3: Details of the cash

The total amount of cash for which the disclosure has been requested shall be filled in this section. The definition of cash is provided for under "General Information". At least one of the options [(i) currency; (ii) bearer-negotiable instruments; (iii) commodities used as highly-liquid stores of value or (iv) prepaid cards] shall be filled in.

Section 4: Relationship to unaccompanied cash

The relevant boxes should be ticked to identify the status of the declarant and their relationship with the cash. More options are possible.

Section 5: Sender of the cash

Details concerning the sender of the cash shall be entered in this section when the declarant is not the sender of the cash. Indicate whether the sender is a natural person or a legal entity by ticking the appropriate box. The details of the sender shall be filled in subsection 5.a (for a natural person) or subsection 5.b (for a legal entity). In case of a natural person, the personal details shall be filled in as they appear in the relevant ID document.

Section 6: Recipient or intended recipient of the cash**One recipient only**

When the declarant is not the sole recipient of the cash, details concerning the recipient or the intended recipient of the cash shall be entered in this section.

Indicate whether there is a sole recipient of the cash and if the sole recipient is a natural person or a legal entity by ticking the appropriate box. The details of the sole recipient shall be filled in subsection 6.a (for a natural person) or subsection 6.b (for a legal entity). In case of a natural person, the personal details shall be filled in as they appear in the relevant ID document.

More than one recipients or intended recipients

If there is more than one recipient or intended recipient, the total number of recipients or intended recipients shall be filled in the appropriate box, giving the details of the recipient or intended recipients, the respective amount of cash to be received and its intended use.

Section 7: Owner of the cash**One owner only**

In case the sole owner of the cash is not the sender or the sole recipient of the cash the details of the sole owner shall be entered in this section.

The sole owner can be a natural person or a legal entity. The appropriate box shall be ticked and the details shall be filled in. If the sole owner of the cash is a natural person, the personal details shall be filled in as they appear in the relevant ID document.

More than one owners

If there is more than one owner, the total number of owners shall be filled in the appropriate box.

Section 8: Economic provenance and intended use of the cash

Subsection 8.a shall be always filled in, when there is a sole owner to indicate the relevant economic provenance. Subsection 8.b shall be always filled in to indicate the intended use of the cash, when there is a sole recipient. It is possible to select more than one option. If none of the options provided is applicable, then the box "other" shall be ticked and the details shall be specified.

Section 9: Signature

In this section the wording of the disclosure declaration shall not be amended. Enter the date, place and name and sign the disclosure declaration. The declarant can request an endorsed copy of the disclosure declaration by ticking the appropriate box.
