

Carrying cash in and out of the United Kingdom



Who should read this notice?

You should read this notice if you intend to travel abroad, as it explains the powers of officers of HM Revenue & Customs (HMRC) in relation to cash that you may be taking out of, or bringing into, the UK.

Do I have to declare the cash I am carrying when I enter or leave the country?

Before 15 June 2007, there is no legal requirement to declare the cash that you are carrying when you enter or leave the UK, whatever the amount or currency.

However, as from that date if you are arriving directly from, or are travelling directly to, a country outside the European Union (EU)¹, and are carrying 10,000 euros or more or the equivalent amount in another currency, you must complete a cash declaration form. These will be available at the port or airport of your entry to, or departure from, the UK. Please read the form carefully before filling it in. **You will be liable to financial penalties if you fail to comply with the obligation to declare or provide incomplete or incorrect information.**

There will continue to be no requirement to declare your cash if you are travelling to, or are arriving from another EU country.

Whether or not you are required to make a declaration, you must answer any questions that an HMRC officer may put to you about the cash that you are carrying.

Cash not only means currency notes and coins but also bankers' drafts and cheques of any kind (including travellers' cheques).

Can HMRC officers seize my cash?

HMRC officers will not detain your cash if they have no reason to doubt its legitimacy and, where appropriate, the cash has been properly declared.

However, as with cash found by HMRC or police officers **at any place within the UK**, if it amounts to £1000 or more (or the equivalent in other currencies), it may be seized if the officer has reasonable grounds to suspect that it is either the proceeds of, or is intended for use in, unlawful conduct.

If my cash is seized, what happens next?

Without a court order, seized cash cannot be detained for more than 48 hours (not including weekends and Public Holidays).

A court may order seized cash to be:

- further detained whilst its origin and intended use are investigated, and
- forfeited permanently if satisfied from the investigation that it is associated with criminal activity.

If your cash is seized, you will be given information on how to appeal against its subsequent detention and/or forfeiture.

¹ For the purposes of this requirement, the countries of the European Union are: Austria, Belgium, Bulgaria, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Gibraltar, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, (including the Canary Islands), Sweden, and the United Kingdom (not including the Isle of Man and the Channel Islands).