



STATUTORY INSTRUMENTS.

**S.I. No. 318 of 2025**

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EUROPEAN UNION (CONTROLS OF CASH ENTERING OR LEAVING  
THE UNION) REGULATIONS 2025

EUROPEAN UNION (CONTROLS OF CASH ENTERING OR LEAVING  
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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), and for the purpose of giving further effect to Regulation (EU) 2018/1672 of the European Parliament and the Council of 23 October 2018<sup>1</sup>, hereby make the following regulations:

1. These Regulations may be cited as the European Union (Controls of Cash Entering or Leaving the Union) Regulations 2025.

2. These Regulations come into operation on 1 August 2025.

3. Section 42 of the Customs Act 2015 (No. 18 of 2015) is amended—

(a) by the substitution of the following subsection for subsection (12):

“(12) A person who fails to—

(a) make a correct and complete declaration as required by subsection (2)(a), or

(b) make cash available for control as required by subsection (2)(b),

commits an offence and is liable—

(i) on summary conviction, to a class A fine or imprisonment for a term not exceeding 12 months, or both, or

(ii) on conviction on indictment, to a fine not exceeding €500,000, or imprisonment for a term not exceeding 3 years, or both.”,

and

(b) by the substitution of the following subsection for subsection (13):

“(13) A person who fails to—

(a) make a correct and complete disclosure declaration within 30 days in accordance with a notice under subsection (3)(a), or

(b) make unaccompanied cash available for control as required by subsection (3)(c),

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<sup>1</sup> OJ No. L 284, 12.11.2018, p. 6.

commits an offence and is liable—

- (i) on summary conviction, to a class A fine or imprisonment for a term not exceeding 12 months, or both, or
- (ii) on conviction on indictment, to a fine not exceeding €500,000 or imprisonment for a term not exceeding 3 years, or both.”.



L.S.

GIVEN under my Official Seal,  
14 July, 2025.

PASCHAL DONOHOE,  
Minister for Finance.

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