

DECISION  
No. 480, dated 1.8.2023  
ON APPROVING THE DETAILED RULES FOR THE DECLARATION PROCEDURE AT  
THE BORDER AND THE IMPOSITION OF ADMINISTRATIVE SANCTIONS BY  
CUSTOMS AUTHORITIES

Pursuant to Article 100 of the Constitution and paragraph 5, Article 17/1, of Law No. 9917, dated 19.5.2008, "On the Prevention of Money Laundering and the Financing of Terrorism", as amended, and upon the proposal of the Minister of Finance and Economy, the Council of Ministers

I. GENERAL PROVISIONS

1. This decision aims to approve the detailed rules for the procedure to be followed by every person, including their representatives, for declaration at the border and when non-declaration constitutes a criminal offense, the handling of the case according to the Criminal Procedure Code, and concurrently, for the imposition of administrative sanctions by customs authorities, in implementation of Article 17/1 of Law No. 9917/2008, as amended.
2. Within this decision, the terms "precious metals and stones," "antique objects," "physical currency," and "negotiable instruments of the holder" have the same meaning as defined in the harmonized system for describing and coding goods and in Law No. 9917/2008, as amended.
3. Any person entering or leaving the territory of the Republic of Albania is required to make a declaration, as per paragraph 1, Article 17/1, of Law No. 9917, dated 19.5.2008, "On the Prevention of Money Laundering and the Financing of Terrorism," as amended. The declaration is made by:
  - a) the person accompanying or the representative transporting the following items via land, air, sea, or postal services:
    - i. physical currency;
    - ii. any type of negotiable instrument of the holder;
    - iii. precious metals or stones;
    - iv. valuable goods; or
    - v. antique objects, with a combined value of at least 10,000 (ten thousand) euros or its equivalent in other currencies.
  - b) the person owning or possessing the items listed in point "a" of this paragraph, who accompanies them and is subject to Article 3 of Law No. 9917, dated 19.5.2008, "On the Prevention of Money Laundering and the Financing of Terrorism," as amended; or
  - c) the representative of the person owning or possessing the items listed in point "a" of this paragraph, and/or the representative or person who owns or controls them and is subject to Article 3 of Law No. 9917, dated 19.5.2008, "On the Prevention of Money Laundering and the Financing of Terrorism," as amended.
4. The declaration is completed in writing or electronically through the customs information system module and is submitted to the customs authorities at border crossing points.

5. The obligation to declare is considered fulfilled only if the provided information is complete, clear, and accurate, and after the items mentioned in point "a" of paragraph 3 of this decision are made available for inspection or control.

## II. MEASURES TAKEN BY CUSTOMS AUTHORITIES

6. Customs branch heads determine the facilities to be made available to ensure the security of physical currency and valuable items that are subject to sanctions for non-declaration.
7. Customs authorities, after the completion of the voluntary or involuntary declaration form, as well as the accompanying documents, deposit them, including other additional data, if necessary, and report electronically to DPPP (Department of the Prevention of Money Laundering and Terrorism Financing) every 15 (fifteen) working days after registering the action. The deposit/reporting is done electronically until online access is enabled.
8. Customs authorities, for any suspicion, alert, notification, or information related to money laundering and/or terrorism financing, after registering the action, send the report of suspicious activity and all documentation related to the transaction and the person conducting the transaction to DPPP, by official letter, within 72 (seventy-two) hours.
9. DPPP, for the data sent by the General Directorate of Customs (DPD) as reports of suspicious activity, as mentioned in point 8 of this chapter, as well as for other identified risk cases, informs DPD about the results achieved to implement control measures to mitigate, manage, or test these risks and continue further administrative and criminal procedures.
10. In cases of non-declaration at the border, according to the value provided by law, the customs authority and/or in cooperation with the judicial police structure of the State Police take measures, in addition to handling the case according to the provisions of the Criminal Code and the Criminal Procedure Code, to impose an administrative fine, according to Article 17/1, of Law No. 9917, dated 19.5.2008, as amended, by performing the following procedure:

10.1. The customs officer who detects the violation must immediately notify the responsible person on duty/competent customs office and then the head of the competent customs branch, who informs the head of the Operational Investigative Department (DOH), which directs the further actions to the appropriate customs investigation structure.

10.2. In such cases, the customs officers, in addition to the actions performed by other investigative structures, handle the matter administratively, by preparing all the relevant documents as follows:

- a) "Act of finding/seizure," which is according to Annex 1, attached to this decision;
- b) "Minutes of physical identification of the currency and valuable items found/seized," which is according to Annex 1/1, attached to this decision.

10.3. Customs officers take into account:

- a) the total amount of physical currency and valuable items, compared with the declaration threshold, by performing all verifications according to the law;

- b) any evidence that the transporter or owner lied about the physical currency and valuable items to avoid declaration;
- c) any evidence supporting the deliberate concealment of the physical currency and valuable items to avoid detection by authorities (State Police or customs authorities);
- d) circumstantial evidence supporting the fact that the transporter or owner should have been aware of the obligation to declare the physical currency and valuable items, such as frequent travel history in/out of the Republic of Albania;
- e) any initial explanation, if any, regarding the origin and ultimate use of the physical currency and valuable items; and
- f) any other circumstance that would make the authorities suspect that the physical currency and valuable items represent crime proceeds being brought into or out of the jurisdiction of the Republic of Albania.

10.4. The relevant customs officers maintain a "Record of Administrative Violation Verification," according to Annex 2, attached to this decision.

- a) The report is made in four copies and distributed as follows:
  - i. one copy is given to the owner/transporter of the physical currency and valuable items (even if they refuse to sign the document);
  - ii. one copy is for the State Police;
  - iii. one copy is for the prosecution;
  - iv. the original copy is kept in the customs authority's file related to the incident.

10.5. The forms according to Annexes 1, 1/1, 1/2, and 2, once completed, must be signed as follows:

- a) The forms are signed by the detecting customs officer, the duty officer, or the appointed official, as a witness;
- b) The transporter or owner of the physical currency and valuable items is asked to sign the forms if they agree and believe the details recorded are accurate;
- c) If the owner/transport refuses to sign the forms, a note must be made for the refusal. If the transporter or owner believes the forms contain incorrect information, they may mark these remarks on the relevant sections of the forms.

10.6. When one or more violators or witnesses are foreign nationals, the interview is conducted in the presence of an interpreter, in accordance with the relevant provisions of the Criminal Procedure Code and the Civil Procedure Code.

10.7. The completed forms, together with the accompanying documentation, are immediately submitted to the head of the competent customs branch, who makes a decision in accordance with Section III of this decision.

### **III. PENALTIES AND FOLLOW-UP MEASURES**

11. The head of the competent customs branch, within 24 (twenty-four) hours from the moment of drawing up the violation report, shall verify in the customs information system whether the violation is repeated and make the corresponding decision, a copy of which is immediately notified to the offender.
12. The customs information system is used as the basis to determine whether the offender has a history of this violation.
13. Appeals and collection of fines are done according to the law on administrative violations.

### **IV. COOPERATION WITH THE STATE POLICE AND RECIPROCAL NOTIFICATIONS**

14. To assist and support the customs authority, the State Police, on their own initiative, if they are informed of a case of non-declaration of physical currency and valuables, as required by law, shall immediately notify the competent customs branch, referring the case and providing all the data and documentation related to the violation. The notification includes detailed information about the violation, for which the transporter or owner has been detained/arrested, in order for the customs authority to complete the forms according to the annexes attached to this decision, as well as details about the location and the amount of physical currency and valuables that have been found/seized as material evidence.
15. If required by the customs authority, the State Police will provide all necessary assistance for the implementation of measures.
16. Customs authorities immediately notify the State Police regarding the measures to be taken for a possible violation of the obligation to declare physical currency and valuables.

### **V. RECORDING OF VIOLATIONS**

17. All data related to the non-declaration of physical currency, negotiable instruments of the holder, metals or precious stones, valuables, and antique objects are registered in the “Automated Data System - Asycuda World.” This action must be carried out within 24 hours (twenty-four hours), during which time the head of the competent customs branch shall make a decision, confirming the fine and the decision.  
Until registration in the “Automated Data System - Asycuda World” is possible, this registration will be made in the relational database application used by the General Directorate of Customs.
18. The data stored in the system are the property of the customs authority.

### **VI. DATA PROTECTION**

19. Personal data must only be collected for the purpose of this decision or other purposes that are in compliance with Law No. 9917, dated 19.5.2008, as amended.

20. All data related to this decision must be kept for at least 5 (five) years, in accordance with Article 16 of Law No. 9917, dated 19.5.2008, as amended.
21. The collection, processing, and administration of data under the provisions of this decision are subject to the rules for the protection of personal data, according to the applicable legislation.

## **VII. FINAL PROVISIONS**

22. For procedures not foreseen in this decision, the provisions of the law on administrative violations and the applicable legislation will be followed.
23. The Ministry of Finance and Economy, the Ministry of the Interior, the General Directorate of Customs, the General Directorate of the State Police, the General Directorate of Anti-Money Laundering, and the National Agency for Information Society are entrusted with the implementation of this decision.

This decision enters into force 15 days after its publication in the Official Gazette.