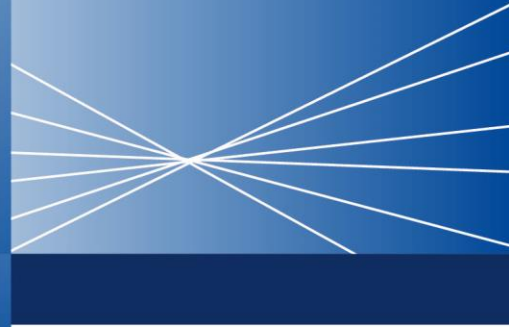
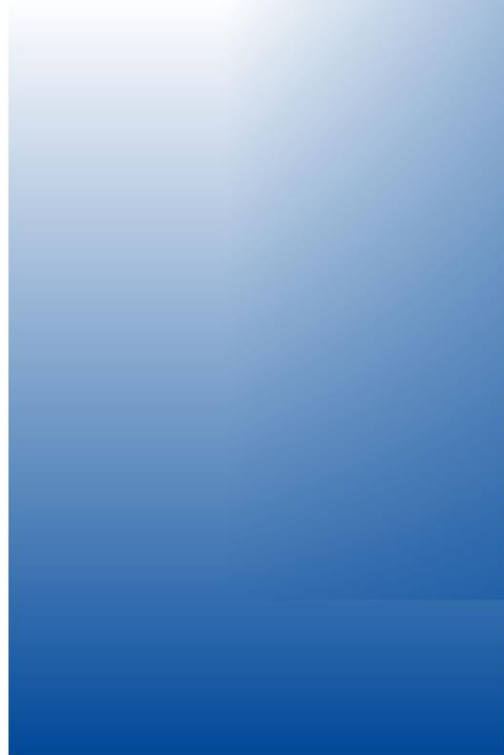




ΑΑΔΕ

Independent Authority
for Public Revenue (IAPR)

SERVING PUBLIC INTEREST
AND SOCIETY AT LARGE



Frequently Asked Questions – Answers regarding the movement of unaccompanied cash items entering or leaving the territory of the European Union (EU)

ATHENS, JULY 30, 2025

1. **Q In which cases must a declaration be submitted for the movement of unaccompanied cash items?**
A In cases where unaccompanied cash items with a value equal to or greater than EUR 10,000 are entering or leaving the EU, the competent authorities of the Member States through which the cash enters or exits the European Union may require the sender or the recipient of the cash items, or their representative, as the case may be, to submit a disclosure declaration by completing the relevant form, within a deadline not exceeding 30 days, in accordance with Regulation (EU) 2018/1672 (L 167/6/12.05.2021). In Greece, this control has been assigned to the customs authorities.

2. **Q What is included in the term “cash items”?**
A The term “cash items” includes:
 - a) Cash, i.e. banknotes and coins that are in circulation as a means of payment, or that were in circulation as a means of payment and can still be exchanged or used in transactions;
 - b) Negotiable bearer instruments (e.g. cheques, promissory notes, etc.);
 - c) i) Coins containing at least 90% gold;
ii) Gold bars, such as ingots, nuggets, or lumps containing at least 99.5% gold.

3. **Q Is a penalty imposed for non-compliance?**
A In case of non-compliance or submission of an inaccurate or incomplete declaration, an administrative fine equal to 25% of the amount of the undeclared accompanied cash items is imposed on the offender.