

ANTI-MONEY LAUNDERING AND COUNTERING FINANCING OF TERRORISM ACT 2009

The Anti-Money Laundering and Countering Financing of Terrorism Act 2009 (the Act) requires a Border Cash Report to be completed by every person, unless exempt, who moves cash into or out of New Zealand, and any person who is to receive cash from outside New Zealand sent either by the person or by another person, AND the TOTAL VALUE involved is NZ\$10,000 or more, or foreign equivalent.

The Act facilitates the detection of money laundering, other serious offences, the enforcement of the Criminal Proceeds (Recovery) Act 2009, and the administration of the Mutual Assistance in Criminal Matters Act 1992.

WHAT SHOULD BE REPORTED?

The Act defines **cash** as meaning physical currency, bearer-negotiable instruments (BNI), or both.

BNI means any of, a bill of exchange, a cheque, a promissory note, a bearer bond, a traveller's cheque, a money order, postal order, or similar order, or any other instrument prescribed by regulations under the Act.

Note that the legislation does not prohibit the movement of cash into or out of New Zealand, when the total value involved is NZ\$10,000 or more, or foreign equivalent. It merely requires such amounts to be reported (in a prescribed form) and failure to do so is an offence.

WHAT HAPPENS TO THE BORDER CASH REPORT?

Completed forms are collected by the New Zealand Customs Service and forwarded to the Commissioner of Police.

WHAT ARE THE PENALTIES UNDER THE ACT?

Under section 112 of the Act, a person who commits an offence against the Act is liable to the following penalties:

- in the case of an individual, a term of imprisonment up to 3 months or a fine up to \$10,000, or both.
- in the case of a body corporate, a fine of up to \$50,000.

Offences, penalties, forfeiture and seizure, are further explained on the adjoining *Border Cash Report*.

A “**person**”, includes a corporation sole, a body corporate, and an unincorporated body of persons.

FOR FURTHER INFORMATION

Contact your nearest office of the New Zealand Customs Service, visit the Customs website www.customs.govt.nz, or call Customs on 0800 428 786 (0800 4 CUSTOMS).

BORDER CASH REPORT

ANTI-MONEY LAUNDERING AND COUNTERING FINANCING OF TERRORISM ACT 2009, SECTIONS 68 TO 71

MOVEMENT OF CASH INTO OR OUT OF NEW ZEALAND, OR RECEIPT OF CASH FROM OUTSIDE NEW ZEALAND

Who is required by New Zealand law to give a cash report?

Sections 68 to 71 of the Anti-Money Laundering and Countering Financing of Terrorism Act 2009 (“**the Act**”) require a report in respect of the movement of the cash (“**a cash report**”) to be given in writing in this prescribed form—

- by a person moving (bringing accompanied) cash into, or moving (taking accompanied or sending unaccompanied) cash out of, New Zealand, if—
 - the total amount of the cash (as determined under section 7 of the Act, if not denominated in New Zealand currency) is **NZ\$10,000 or more**; and
 - the movement of the cash is not exempted under the Act or regulations (if any); and
- by a person who is to receive in New Zealand unaccompanied cash moved (sent) to the person (either by the person or by another person) from outside New Zealand, if—
 - the total amount of the cash (as determined under section 7 of the Act, if not denominated in New Zealand currency) is **NZ\$10,000 or more**; and
 - the movement of the cash is not exempted under the Act or regulations (if any).

Who must complete report if person required to give it (“**A**”) is incapable of doing so?

If a person (“**A**”) required to give a cash report is (for example, because of minority or disability) incapable of completing it, then it must be completed on **A**'s behalf by a person (“**B**”) authorised to act for **A** or responsible for **A**'s care or property.

When and to whom must report be given?

For accompanied cash that a person is bringing into or taking out of New Zealand, the report must be provided to a Customs officer at the same time as section 103 (obligations on persons arriving in New Zealand) or section 119 (obligations of persons leaving New Zealand) of the Immigration Act 2009 is complied with.

For unaccompanied cash that a person is sending out of New Zealand, the report must be provided to a Customs officer before the cash leaves New Zealand.

For unaccompanied cash sent from outside New Zealand, the report must be provided to a Customs officer before (or, under section 109 of the Act, as soon as practicable after) it is received in New Zealand.

Meaning of “cash” and other key terms

“**Cash**”, as defined by section 5 of the Act, means physical currency, bearer-negotiable instruments (“**BNI**s”), or both.

A bearer-negotiable instrument (“**BNI**”), as defined by section 5 of the Act, means—

- a bill of exchange; or
- a cheque; or
- a promissory note; or
- a bearer bond; or
- a traveller’s cheque; or
- a money order, postal order, or similar order; or
- any other instrument prescribed by regulations under the Act.

A “**person**”, in this report, includes a corporation sole, a body corporate, and an unincorporated body of persons.

OFFENCES, PENALTIES, FORFEITURE, AND SEIZURE

Offences

Sections 106 to 112 of the Act provide for offences and penalties relating to cross-border transportation of cash. For example, a person commits an offence—

- under section 106 or 107 of the Act if the person fails, without reasonable excuse, to make or cause to be made a cash report concerning cash of **NZ\$10,000 or more (or foreign equivalent)** that the person has moved into or out of New Zealand, or has received in New Zealand after it was sent from overseas, and the person does not prove the defence (as to compliance as soon as practicable) under section 109 of the Act; and
- under section 110 of the Act if, without reasonable excuse, the person makes or causes to be made a cash report knowing it is false or misleading in any material respect; and
- under section 111 of the Act if the person wilfully obstructs or, without reasonable excuse, the person fails to answer questions from, a Customs officer who is exercising powers or carrying out duties under the Act.

Penalties

Under section 112 of the Act, a person who commits any of those offences is liable to the following penalties:

- in the case of an individual, a term of imprisonment of not more than 3 months, a fine up to \$10,000, or both;
- in the case of a body corporate, a fine of up to \$50,000.

Forfeiture and seizure

False or misleading reporting or non-reporting of cash may result in its forfeiture and seizure because, if it is moved in breach of the Act, it is a prohibited import or export under the Customs and Excise Act 2018.

FTRID.

Police ref no.:

PLEASE PRINT IN CAPITAL LETTERS

PART A Details of person required to give report ("A")

1. Are you (that is, the person who is required to give this report ("A")): *(Please tick appropriate box)*
- moving cash of **NZ\$10,000 or more (or foreign equivalent)** into New Zealand
 - moving cash of **NZ\$10,000 or more (or foreign equivalent)** out of New Zealand
 - receiving cash of **NZ\$10,000 or more (or foreign equivalent)** from outside New Zealand

PART B Other details relating to A (Please complete appropriate fields)

2. Flight Number: _____ Name of Ship: _____ Other: _____
3. Passport Number: _____
4. Country of Citizenship: _____
5. Family Name (Surname): _____
6. Given Names: _____
7. Date of Birth: _____ (Day) _____ (Month) _____ (Year) Male Female
8. Occupation: _____
9. Place of Arrival or Departure: _____
10. Date of Arrival or Departure: _____
11. Permanent Physical (not PO Box) Address in New Zealand or Abroad of A's Residence or Business:

Postcode: _____ Country (If not New Zealand): _____

Phone Number: Home: _____ Work: _____ Mobile: _____

12. New Zealand Resident: Yes No

13. If No, Address while in New Zealand: _____

Postcode: _____

Phone Number: Home: _____ Work: _____ Mobile: _____

PART C Details of cash (physical currency) being moved into or out of New Zealand, or being received from outside New Zealand (If no physical currency, please go to Part D)

TYPE OF CURRENCY (e.g., NZ dollar, British £, Japanese yen)	AMOUNT OF CASH	APPROXIMATE RATE OF EXCHANGE	VALUE IN NZ\$
TOTAL AMOUNT CASH NZ\$			

14. Overseas country, and location in it, from which or to which cash is being moved

Country: _____ Location: _____

15. Source of Funds: _____

16. Purpose of Funds (what they are going to be used for): _____

17. Are you carrying any bearer-negotiable instruments (BNIs)? Yes (Go to Part D)

(For the definition of "BNI", refer to Page 1 of this form) No (Go to Part E)

PART D Details of cash (BNI) being moved into or out of New Zealand, or being received from outside New Zealand

Type of BNI 1	Type of BNI 2
Bill of Exchange <input type="checkbox"/>	Bill of Exchange <input type="checkbox"/>
Cheque <input type="checkbox"/>	Cheque <input type="checkbox"/>
Promissory Note <input type="checkbox"/>	Promissory Note <input type="checkbox"/>
Bearer Bond <input type="checkbox"/>	Bearer Bond <input type="checkbox"/>
Traveller's Cheque <input type="checkbox"/>	Traveller's Cheque <input type="checkbox"/>
Money Order, Postal Order, or Similar Order <input type="checkbox"/>	Money Order, Postal Order, or Similar Order <input type="checkbox"/>
Other (Please specify): _____ <input type="checkbox"/>	Other (Please specify): _____ <input type="checkbox"/>
Type of Currency:	Type of Currency:
Total Value of BNI:	Total Value of BNI:
Issuer or Drawer:	Issuer or Drawer:
Payee or Beneficiary:	Payee or Beneficiary:
City:	City:
Country:	Country:
Source of Funds:	Source of Funds:
Purpose of Funds:	Purpose of Funds:
Overseas country, and location in it, from which or to which the BNI is being moved out of or into:	Overseas country, and location in it, from which or to which the BNI is being moved out of or into:
<i>(If more than 2 types of BNIs, attach extra details on a separate sheet)</i>	

PART E Is A moving the cash on A's own behalf?

Yes (Go to Part H) No (Go to Part F)

PART F On whose behalf is A acting?

18. What is the full name of the person (for example, business or organisation) on whose behalf A is acting?

19. Permanent Physical (not PO Box) Address in New Zealand or Abroad of that person's Residence or Business:

Country: _____ Postcode: _____

Phone Number: Home: _____ Work: _____ Mobile: _____

20. Occupation, business, or main activity of that person: _____

(If more than one person, attach extra details on a separate sheet)

PART G If not for A, to whom is A delivering the cash?

21. What is the full name of the person (for example, business or organisation) to whom the cash is being delivered?

22. Permanent Physical (not PO Box) Address in New Zealand or Abroad of that person's Residence or Business:

Country: _____ Postcode: _____

Phone Number: Home: _____ Work: _____ Mobile: _____

23. Occupation, business or main activity of that person: _____

(If more than one person, attach extra details on a separate sheet)

PART H Declaration and signature of person (A or B) completing report

24. I declare that the information contained in this report is true and correct to the best of my knowledge.

Signature: _____ (Day) _____ (Month) _____ (Year)

25. If completed by a person ("B") on behalf of a person ("A") required to give it but incapable of completing it, then this report must also contain the following information:

B's full name: _____ B's occupation: _____

26. Permanent Physical (not PO Box) Address in New Zealand or Abroad of B's Residence or Business:

27. Reason (eg, A's age, disability, or other incapacity to complete the report) why B completed report on A's behalf:

28. Capacity (eg, agent, attorney, employee, guardian, parent, property manager) in which B completed report on A's behalf:

USE OF AND ACCESS TO REPORT ONCE MADE

A Customs officer to whom a cash report is made is required by section 71(1) of the Act to forward it to the Commissioner of Police. Section 139 of the Act authorises the New Zealand Customs Service to disclose information (that is not personal information) obtained by it under the Act to any government agency for law enforcement purposes (as defined in section 5 of the Act) if it is satisfied that the agency has a proper interest in receiving such information.

A person by whom, or on whose behalf, a cash report is given may obtain a copy of it from the Commissioner of Police, Police National Headquarters, Financial Intelligence Unit (FIU), PO Box 3017, Wellington.

CUSTOMS USE ONLY

Name, date of birth, and passport verified: Yes No

Voluntary Disclosure: Yes No

Physical Currency Value Verified: Yes No

BNI Value Verified: Yes No

Officer: _____

Port: _____

CusMod Report No.: _____

Date of Report: _____ (Day) _____ (Month) _____ (Year)

Forward completed report to:

Commissioner of Police, Police National Headquarters, Financial Intelligence Unit (FIU), PO Box 3017, Wellington