



Republic of Nauru

NAURU CASH BORDER REGULATION FRAMEWORK GUIDE



**Financial Intelligence Unit
Nauru Customs Service
Nauru Revenue Office**

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Introduction

The purpose of this Guide is to provide information to the general public about the legal requirements relating to cash that is brought into or taken out of Nauru. Recent amendments to the relevant legislation have changed the requirements. This Guide will provide information as to what the changes are and why these changes have been introduced.

What are the old requirements for taking cash out of Nauru?

Changes to the requirements for declaring cash at the border, have changed as a result of the enactment of the *Proceeds of Crime (Amendment) Act 2023* and the making of the *Customs (Prohibited Exports) Order 2023*.

Prior to this a person travelling out of Nauru was required to obtain approval from the Nauru Revenue Office in order to take \$2,500AUD or more (under the *Customs Proclamation No 2 Gazette No 28 of 1999*). This was required to be declared at the border.

In addition, a person travelling out of Nauru carry more than \$10,000 in cash also had to make a declaration at the border. This was provided for under Section 96 of the *Proceeds of Crime Act 2004* (POCA) before it was amended.

What are the changes for taking cash out of Nauru?

A person taking cash out of Nauru must now, in addition to declaring cash and bearer negotiable instruments (BNI), also declare a certain value of precious metals or precious stones, gold, silver, diamonds or sapphire.

Therefore, in compliance with Section 96 and 96A of the POCA, a person needs to declare and fill in a Border Declaration Form, if the person takes out of Nauru:

- cash with a value of more than \$5,000;
- BNI with a value of more than \$5,000; or
- precious metals or precious stones, gold, silver, diamonds or sapphire with a value of more than \$5,000.

Where the person is taking out of Nauru only cash, the person must in addition to the above, and prior to travel, obtain the approval of the Chief Collector of Customs. This is in accordance with the *Customs (Prohibited Exports) Order 2023* which repealed and replaced the *Customs Proclamation No 2 Gazette No 28 of 1999*.

Requirements for taking cash out of Nauru

In view of the legal requirements set out above, a person taking out of Nauru more than \$5,000 in cash must complete the steps below.

Step 1: Obtain the approval of the Chief Collector of Customs

This will require filling in an application provided by the Nauru Customs Service. The application form is Attached to this Guide as *Annex 2*.

Step 2: Declare the carriage of cash at the border using the Departure Card

This declaration will be made on the Immigration/Customs/Quarantine Departure Card provided at the airport. You must ensure to tick the appropriate box as instructed on the Card.

Step 3: Fill in the Border Declaration Form.

The Border Declaration Form, is attached to this Guide as Annex 1. This Form will be provided at the airport for completion. You may also download this form to complete and have ready when travelling.

Step 4: Attach to the Border Declaration Form the approval received from the Chief Collector of Customs.

If your application to the Chief Collector of Customs is approved, you will be provided with a document to confirm the Approval. The Approval is to be attached to the Border Declaration Form as this is a requirement of the Form.

What are the changes for bringing cash into Nauru?

A person bringing in cash into Nauru is no longer required to declare an amount of more than \$10,000 in cash or BNI. Instead a person must make a declaration if bringing into Nauru:

- cash with a value of more than \$5,000;
- BNI with a value of more than \$5,000; or
- precious metals or precious stones, gold, silver, diamonds or sapphire with a value of more than \$5,000.

The amount has been lowered from more than 10 thousand to more than 5 thousand. The value is not limited to cash or BNIs but now also includes precious metals or precious stones, gold, silver, diamonds or sapphire with a value of more than \$5,000.

Why have these changes been introduced?

The amendments have introduced changes to enhance Nauru's detection and prevention of money related offences, at the border. These offences include money laundering. By decreasing the threshold of cash to be declared at the border from \$10,000 to \$5,000, it lowers the threshold

by which law enforcement officers are able to monitor the movement of cash or BNI. Further, by introducing declaration requirements for precious metals or stones, in and out of Nauru, it enhances law enforcement ability to detect potential money laundering through use of the same.

Why must you comply with these legal requirements?

It is important to take heed of the legal requirements explained in this Guide. Failure to do so will result in prosecution. If convicted a person will be liable under:

- (a) *Section 96 and 96A* the POCA to a fine of up to \$20,000 or imprisonment for a period of up to 2 years, or both. This is for not complying with the declaration requirements; or
- (b) *Section 250(3)(a)* of the *Customs Act 2014* to a fine of up to \$300,000. This is for exporting cash without the approval of the Chief Collector of Customs.

Coordination between FIU, NCS and NRO

This Guide is jointly issued by the Financial Intelligence Unit and the Nauru Customs Service. The Nauru Revenue Office also contributes by providing administrative support for the process put in place for Nauru's Cash Border Regulation Framework.

Reporting of suspicious matters between agencies

The POCA requires a customs officer or authorised other officer to report a suspicion to the FIU of the breach of declaration requirements under the Act. The *Proceeds of Crime (Miscellaneous) Regulations 2023* further requires an authorised officer at the border to report any suspicion formed of the contravention of money laundering and terrorism financing offences at the border. The law specifically requires authorised officers to report the matter to the Financial Intelligence Unit of the Nauru Police Force. Authorised officers are urged to take note of this requirement.

Authorised officers

The designated authorised officers are, Customs officers, Immigration Officers, Police Officers and Quarantine Officers.

Contact

For further information you may contact:

- Rajas Swamy – Financial Intelligence Supervisor: rajasswamy@gmail.com
- Richard Brennan – Deputy Secretary Customs: Richard.Brennan@auspacpartnerships.com.au
- Geoffrey Smith – Deputy Secretary Revenue: aquarian_40@hotmail.com

17. Are you carrying cash/bearer negotiable instruments precious stones and metals on your own behalf?

YES (go to 25) NO (go to 18)

PART C – IF NOT YOUR OWN, ON WHOSE BEHALF?

18. State full name of person/corporation on whose behalf you are acting:

19. Residential/ Business address of person/corporation (street address and P.O. Box)

.....
P.O.Box:.....
 Country:.....Phone No:.....

20. Occupation, business or principal activity of this person or corporation:

PART D – IF NOT FOR YOURSELF TO WHOM ARE YOU DELIVERING THE CASH?

21. State full name of person or corporation receiving the cash:

22. Residential/ Business address of person/corporation (street address and P.O. Box)

.....
P.O.Box:.....
 Country:.....Phone No:.....

23. Occupation, business or principal activity of this person or corporation:

25. I confirm that the information contained in this form is true and correct to the best of my knowledge:

SIGN

HERE

Penalty: Any person who fails to make a declaration or who makes a declaration knowing it to be false or misleading in this form commits a strict liability offence under Section 96 or 96A of the *Proceeds of Crime Act 2004* and is liable to pay a fine not exceeding \$20,000/\$50,000 or to imprisonment not exceeding 2 years or both the fine and imprisonment term or seizure of cash, bearer negotiable instruments or precious stones or metals.

NAURU/CUSTOMS IMMIGRATION USE ONLY

Verified:

	YES	NO
Name:		
Date of birth:		
Country of birth:		
Passport Number:		
Type (e.g. Cash/BNL/precious stones or metals)		

26. Name of customs/immigration officer:

27. Date of Completion

28. Other comments:

Annex 2



REPUBLIC OF NAURU

DEPARTMENT OF FINANCE Nauru Customs Service

Application to export cash out of Nauru

Application for Cash Export

SECTION A: Applicant Details

First Name:	<input type="text"/>	Occupation:	<input type="text"/>
Middle name:	<input type="text"/>	Date of Birth:	<input type="text" value="...../...../....."/>
Last name:	<input type="text"/>	Cash Amount for Export	<input type="text" value="\$"/>
Address:	<input type="text"/>	Currency	<input type="text"/>
TIN No.:	<input type="text"/>		
Passport No.:	<input type="text"/>		
Country of Issue:	<input type="text"/>		

(Please attach a copy of your passport and travel documents)

SECTION B: Source of Funds

Business Name (if any):	<input type="text"/>
TIN No. of Business:	<input type="text"/>
Source of Funds Exported:	<input type="text"/>
Recipient of funds:	<input type="text"/>
Purpose of Funds exported:	<input type="text"/>
For Business or Private use:	<input type="text"/>

SECTION C: Declaration

I declare that the particulars on this form are true and correct.

Signature of Applicant:

Date/...../.....

IT IS A SERIOUS OFFENCE TO GIVE FALSE INFORMATION TO THE CHIEF COLLECTOR OF CUSTOMS

NCS USE ONLY:

Verified and Entered:

Date:



