

DECISION
No. 480, dated 1.8.2023

**ON THE APPROVAL OF DETAILED RULES FOR THE PROCEDURE OF
DECLARATION AT THE BORDER AND IMPOSITION OF ADMINISTRATIVE
SANCTIONS BY CUSTOMS AUTHORITIES**

Pursuant to Article 100 of the Constitution and point 5 of Article 17/1 of Law No. 9917, dated 19.5.2008, “For the prevention of money laundering and the financing of terrorism”, as amended, upon the proposal of the Minister of Finance and Economy, the Council of Ministers

DECIDED:

I. GENERAL PROVISIONS

1. The purpose of this decision is to approve the detailed rules for the procedure to be followed by any person, including their representatives, for the declaration at the border and, when non-declaration constitutes a criminal offence, the handling of the case according to the Code of Criminal Procedure, as well as, in parallel, the imposition of administrative sanctions by the customs authorities, in implementation of Article 17/1 of Law No. 9917/2008, as amended.

2. In the context of this draft decision, the terms “precious metals and stones”, “antique objects”, “physical cash” and “bearer negotiable instruments” have the same meaning as the definitions given in the harmonized system for the description and coding of goods and in Law No. 9917/2008, as amended.

3. Any person who enters or leaves the territory of the Republic of Albania is obliged to make the declaration, according to point 1 of Article 17/1 of Law No. 9917, dated 19.5.2008, “For the prevention of money laundering and the financing of terrorism”, as amended. The declaration is submitted by:

a) the person accompanying or the representative transporting by land, air, sea, or postal services the items, as follows:

i. physical cash;

ii. any type of bearer negotiable instrument;

iii. precious metals or stones;

iv. valuable items; 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 who owns or possesses the items mentioned in letter “a” of this point, who accompanies these articles and is a subject according to Article 3 of Law No. 9917, dated 19.5.2008, “For the prevention of money laundering and the financing of terrorism”, as amended; or

c) the representative of the person who owns or possesses the items mentioned in letter “a” of this point, and/or the representative or person who owns or controls them and is a subject according to Article 3 of Law No. 9917, dated 19.5.2008, “For the prevention of money laundering and the financing of terrorism”, as amended.

4. The declaration is completed in writing or electronically through the customs IT system module and is submitted to the customs authorities at the border crossing points.

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

II. MEASURES TAKEN BY THE CUSTOMS AUTHORITY

6. The heads of the customs branches determine the premises that will be made available to ensure the security of physical money and valuable items that are the subject of the sanction for non-declaration.

7. The customs authorities, after completing the voluntary or non-voluntary declaration form, as well as its accompanying documents, deposit them, including any other additional data, as applicable, and report electronically to the FIA every 15 (fifteen) working days, after the registration of the action. The depositing/reporting is carried out electronically until such time as access is transferred on-line. *on-line*.

8. The customs authorities, for any suspicion, alert, notification or data related to money laundering and/or terrorist financing, after registering the action, send to the FIA, in writing, within 72 (seventy-two) hours, the suspicious activity report, as well as all the documentation concerning the transaction carried out and data on the person conducting the transaction.

9. The FIA, for the data sent by the General Directorate of Customs (GDC), such as suspicious activity reports mentioned in point 8 of this chapter, as well as for other risk cases identified by the FIA itself, shall inform the GDC in each case about the results achieved, in order for the latter to implement control measures to mitigate, manage or test these risks and to proceed with further administrative and criminal procedures.

10. In cases where non-declaration at the border is ascertained, according to the value provided by law, the customs authority and/or in cooperation with the relevant judicial police service structure within the State Police, take measures so that, in addition to handling the case according to the provisions of the Criminal Code and the Code of Criminal Procedure, they simultaneously impose an administrative fine, pursuant to Article 17/1 of Law no. 9917, dated 19.5.2008, as amended, through the completion of the following procedure:

10.1. The ascertaining customs officer must immediately notify the shift/competent customs office supervisor about the event and subsequently the head of the competent customs branch, who in turn notifies the chief of the Department of Operational Investigation (DOI), who forwards the execution of further actions to the relevant customs investigation structure.

Subsequently, the Directorate of Customs Investigation, through an employee who has the responsibilities of a judicial police officer, carries out all necessary procedural actions, and, if necessary, coordinates the work according to Chapter IV of this decision with the relevant Judicial Police structure of the State Police, and upon completion refers the case to the prosecutor of the competent prosecution office, pursuant to the provisions of the Code of Criminal Procedure.

10.2. In these cases, the employees of the competent customs office, in addition to the actions carried out by other investigative structures, administratively review the case, drafting all the relevant documents, as follows:

- a) "The act of finding/freezing", which is pursuant to annex 1, attached to this decision;
- b) "The minutes for the physical inventory of money and valuable items found/frozen", which is pursuant to annex 1/1, attached to this decision. For this purpose:
 - i. with regard to old banknotes, whether packaged in bundles or otherwise, a random number of serial numbers is recorded approximately, at a ratio of one serial number for every fifty banknotes;
 - ii. with regard to new banknotes in prepared and removed bundles, the serial number at the top and at the bottom of each bundle is recorded, together with the results of the visual inspection of the banknotes inside the bundle to ensure the continuous sequential order;
 - iii. with regard to findings that involve a combination of new and old banknotes, as described in subdivisions "i" and "ii" above, a combined approach is taken, determined in proportion to the combination of banknotes described above;

iv. photographs are taken of the physical money in particular:

- a photograph showing the manner of holding or transporting the physical money;
- a photograph showing the money bundles, together with a ruler for standard measurement;
- a photograph clearly showing the denominations or currencies of the money;
- a photograph showing, if present, the financial institution's band or other ties used to create the money bundles.

v. photographs are taken of valuable items to show the packaging used to hold or transport the valuable items and the actual undeclared objects, according to the law.

vi. a detailed description is made of the other valuable items and the description is matched with the photographs.

c) "The declarations of the carrier or the owner of the physical money and/or valuable items", which are according to annex 1/2, attached to this decision.

10.3. Customs officials take into account:

a) the total amount of physical money and valuable items, compared to the declaration threshold, by carrying out all verifications, according to the law;

b) any evidence that the carrier or owner has lied about the physical money and valuable items in order to avoid declaration;

c) any evidence to support the intentional concealment of physical money and valuable items to avoid detection by the authorities (by the State Police or customs authorities);

ç) circumstantial evidence to support the fact that the carrier or owner should have been aware of the obligation to declare physical money and valuable items, e.g. the history of frequent travel to/or from the Republic of Albania;

d) any initial explanation, if any, regarding the origin and intended use of the money and valuable items; and

dh) any other circumstance that would cause the customs authorities to suspect that the physical money and valuable items represent proceeds of crime being taken out of/or brought into the jurisdiction of the Republic of Albania.

10.4. The relevant customs officers shall keep a "Minutes for the verification of administrative offences", according to annex 2, which is attached to this decision.

a) The minutes are in four copies and are distributed as follows:

i. one copy is given to the owner/carrier of the physical money and valuable items (even if they have refused to sign the document);

ii. one copy for the State Police;

iii. one copy for the prosecutor's office; and

iv. the original copy is kept in the file of the customs authority in relation to the incident.

10.5. The forms according to annexes 1, 1/1, 1/2 and 2, after being completed must be signed as follows:

a) The forms are signed by the ascertaining customs officer, the head of the shift/office or an officer appointed by him, as a witness;

b) The carrier or owner of the physical money and valuable items is asked to sign the forms if they wish to and believe that the details recorded are accurate;

c) If the owner/carrier refuses to sign the forms, a note must be made on them regarding the refusal. If the carrier or owner believes that the forms contain information and material that is not accurate, they may record these remarks in the appropriate section of the forms.

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

10.7. The completed forms, together with the accompanying documentation, are submitted without delay to the head of the competent customs branch, who makes a decision in accordance with Part III of this decision.

III. DECISION-MAKING AND FOLLOW-UP MEASURES

11. The head of the competent customs branch, within 24 (twenty-four) hours from the moment of drawing up the minutes of the verification of the violation, verifies in the customs IT system whether the violation is repeated and takes the appropriate decision, a copy of which is immediately notified to the offender.

12. The customs IT system is used as a basis to determine whether the offender has a record of this offence.

13. Appeals and collection of the fine are carried out in accordance with the law on administrative offences.

IV. COOPERATION BY THE STATE POLICE AND RECIPROCAL NOTIFICATIONS

14. In aid and support of the customs authority, the State Police bodies, on their own initiative, in case they become aware of a case of non-declaration of physical cash and valuables, as required by law, immediately notify the competent customs branch, referring the matter to it and providing all data and documentation related to the violation.

The notification contains detailed information about the violation for which the carrier or owner has been detained/arrested, for the purpose of completing the forms by the customs authority, according to the annexes attached to this decision, as well as details about the location and amount of physical cash and valuables which have been detected/seized as material evidence.

15. If requested by the customs authority, the State Police provides all necessary assistance for the implementation of the measures.

16. The customs authorities immediately notify the State Police bodies regarding the measures to be taken in relation to the possible violation of the obligation to declare physical cash and valuables.

V. RECORDING OF VIOLATIONS

17. All data concerning the non-declaration of physical cash, bearer negotiable instruments, precious metals or stones, valuables, and antique objects are recorded 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 makes a decision, confirming the fine and the decision.

Until the moment when registration in the "Automated Data System-" is enabled *Asycuda World*", this registration will be carried out in the relational database application used in 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 be collected only for the purpose of this decision or for other purposes that are in accordance with Law No. 9917, dated 19.5.2008, as amended.

20. All data related to this decision must be kept for a period of 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, according to the provisions of this decision, are subject to the rules for the protection of personal data, in accordance with the applicable legislation.

VII. FINAL PROVISIONS

22. For procedures not provided for in this decision, those provided for in the law on administrative offences and in the applicable legislation shall apply.

23. The Ministry of Finance and Economy, the Ministry of Interior, the General Directorate of Customs, the General Directorate of State Police, the Financial Intelligence Agency, the National Agency for Information Society shall be responsible for the implementation of this decision.

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

PRIME MINISTER

Edi Rama



REPUBLIKA E SHQIPËRIË

MINISTRIA E FINANCËVE DHE EKONOMISË
DREJTORIA E PËRGJITHSHME E DOGANAVE

AKT - KONSTATIMI/BLOKIMI

(nr.serie.)

Numër.....Datë..... Ora.....

Autoriteti Doganor me përbërje: _____

Punonjësi i Policisë së Shtetit në rastet kur ka njoftuar Autoritetin Doganor _____

Në Zyrën doganore _____ në prani të _____

konstatoi/ bllokoi:

- shumën në të holla apo çdo lloj instrumenti të negociueshëm:

- valutën dhe vlerën (me shifra dhe fjalë): _____
- numri serial sipas procesverbalit bashkëlidhur. _____
- prerjet: _____

- metale ose gurë të çmuar dhe sende me vlerë dhe objekte antike:

- emërtimi tregtar _____
- kodë tarifor _____
- sasia/njësia _____
- vlera doganore sipas përcaktimeve të Kodit Doganor _____

Sasia e plumbëve dhe Numri i plumbëve: _____

Shtetasi/ Subjekti/Transportuesi _____

me numër Identifikimi/NIPT/Targë _____

Motivi: _____

Dokumentacioni i bllokuar (lloji i dokumentacionit, numër datë) paraqitur nga Shtetasi/
Subjekti/Transportuesi _____

Shuma në të holla/ instrumenti i negociueshëm/ metale ose gurë të çmuar/ sende me vlerë dhe
objekte antike të bllokuara, paraqiten dhe dorëzohen më datë _____ ora _____
pranë Autoritetit Doganor dhe ruhen në kasafortë deri në disponimin e Vendimit/Urdhrit të
Organit të Prokurorisë.

Konstatues/Blokues/Dorëzues:

Emër, Mbiemër, Firmë

Përgjegjësi i Turnit

Emër, Mbiemër, Firmë

Shtetasi/ Subjekti/Transportuesi

Emër, Mbiemër, Firmë

Punonjësi i Policisë kur është rasti

Emër, Mbiemër, Firmë

**PROCESVERBAL MBI EVIDENTIMIN FIZIK TË PARASË DHE SENDEVE
ME VLERË TË KONSTATUARA/BLLOKUARA**

Ky procesverbal mbahet në vijim të Akt – Konstatim/Bllokimit Nr. _____ datë _____, Nr.sreial _____ dhe dhe është pjesë përbërëse e tij, mbi evidentimin e numrave të serisë të shumës së bllokuar, përkatësisht si më poshtë:

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



REPUBLIKA E SHQIPËRISË
MINISTRIA E FINANCËVE DHE EKONOMISË
DREJTORIA E PËRGJITHSHME E DOGANAVE

DËSHMITË/DEKLARIMET E TRANSPORTUESIT OSE PRONARIT TË PARASË FIZIKE
DHE/OSE SENDEVE ME VLERË

Në _____, Viti 20 __, Muaji _____, Data _____, Ora ____:____.

Unë _____, me detyrë _____
dhe z. _____ me detyrë, në prani të _____, bazuar
në nenin 275 të Kodit Doganor të Rep.Shqipërisë, mbajmë këtë procesverbal mbi marrjen e të
dhënave nga shtetasi _____, i cili është _____.

Fillimisht, shtetasi në fjale u ftua të deklarojë gjeneralitetet e tij dhe ai deklaroi se quhet _____
, i biri i _____ dhe _____, lindur në _____, me dt ____ . ____ . ____ , me arsim
_____, me gjendje gjyqësore _____, banues në _____
, identifikuar me pasaportë /ID nr _____ numer telefoni _____.

Në vijim, shtetasit iu kërkua që të japë të dhëna për faktet e poshtëshënuara:

Pyetje:

_____?

Përgjigje:

_____.

Pyetje:

_____?

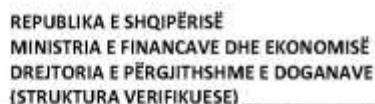
Përgjigje:

_____.

Procesverbali, pasi u lexua, u confirmua dhe u nenshkrua me vullnet të lire.

Deklaruesi

Nëpunësi doganor

[illegible]

SHËNIME SHPJEGUESE PËR ANEKSIN 2

I. Të përgjithshme

1. Proçesverballi duhet të plotësohet në mënyrë që të lexohet qartë dhe pa gabime, në katër kopje në letër vetëkopjuese (Form 1/1/4, 1/2/4, 1/3/4, 1/4/4). Nuk duhet të ketë as fshirje dhe as korigjime.

2. Në çdo kuti të papërdorur duhet të shënohet një vijë në mënyrë që të mos shtohet asgjë aty.

3. Nëse kutitë do të plotësohen por vendi është më i vogël se sa shënimi që do të vendoset në të atëherë në kuti vihet shënimi vijon në faqen bashkëlidhur.

II. Plotësimi i kutive të proçesverballit

Kutia n°1. Identifikimi i shkelësit/save: shënohen të dhënat sipas emërimit të kolonave, emri, mbiemri, numri i identifikimit (NIPT/NUIS) apo numri i letërnjoftimit (ID) të individit. Në këtë kuti shënohet edhe përfaqësuesi/t.

Kutia n°2. Dogana vendimmarrëse: shënohet Dega Doganore kompetente vendimmarrëse.

Kutia n°3. Data/ora: shënohet data dhe ora kur mbahet proçesverballi.

Kutia n°4. Vendi i verifikimit: në këtë kuti shënohet vendi ku mbahet proçesverballi.

Kutia n° 5: Këtu jepet baza ligjore për konstatimin e kundërvajtjes administrative.

Kutia n°6. Në kuti përshkruhet shkelja e kryer, mënyra e kryerjes dhe fakti nëse shkelësi është përsëritës. Nëse vendi në kuti nuk del, atëherë vendoset shënimi vijon dhe përshkrimi i shkeljes mund të jepet në fletën shtesë.

Kutia n°7. Tregues që lidhen me paratë/sendet me vlerë, objekt i shkeljes: Shënohen të dhënat sipas emërimit të kolonave.

Kutia n°8. Mjeti transportit: Shënohen të dhëna për identifikimin e mjetit të transportit sipas emërimit të rreshtave.

Kutia n°9. DAV/Të tjera: Shënohet numri i deklaratës nëse shkelja ka lidhje me një deklaratë ose të tjera të dhëna kur shkelja nuk është e lidhur me ndonjë deklaratë konkrete.

Kutia n°10. Shuma mbi kufirin e lejuar të deklarimit: Në rreshtat përkatës sipas emërimit të tyre, *përparatë*, shënohet me shifra dhe me fjalë, shuma mbi kufirin e lejuar të deklarimit duke ju referuar kursit të këmbimit të Bankës së Shqipërisë ndërsa për çdo lloj instrumenti të negociueshëm të mbajtësit, metalet ose gurët e çmuar, sendet me vlerë dhe objektet antike shënohet me shifra dhe me fjalë, shuma mbi kufirin e lejuar të deklarimit duke ju referuar vlerave referuese të Bankës së Shqipërisë.

Kutia n°11. Sanksionet/Penalitetet e zbatuara: Shënohet reference e detajuar ligjore e sanksionit/penalitetit të zbatuar.

Kutia n°12. Totali i Sanksionit: Shënohet me shifra dhe me fjalë shuma në total për tu paguar.

Kutia n°13. Tregues lidhur me aktin e konstatimit të mbajtur nga dogana dhe policia, për sekuestrimin/konfiskimin e parave/sendeve me vlerë dhe masat e marra apo që duhen marrë, etj.

Kutia n° 14. Deklarimi i agjentit doganor/përfaqësuesit: shënohet deklarimi i agjentit/përfaqësuesit sipas rastit.

Kutia n°15. Dëshmitarë (nëse ka): Shënohet sipas emërimit të kolonës nëse ka dëshmitarë, emri mbiemri i tyre dhe nr. letërnjoftimit/ID.

Kutia n°16. Kjo kuti jep të dhëna për të drejtën e shkelësit për të paraqitur dokumentacionin justifikues dhe pretendimet me shkrim lidhur me shkeljen. Sipas rastit duhet vendosur shenja (X) në kuadratet përkatëse.

Kutia n°17. Verifikuesit: shënohen të dhënat e punonjësve doganorë që kanë verifikuar shkeljen sipas emërimit të kolonave.

Kutia n°18. Shkelësi/t: shënohen të dhënat e shkelësi/t sipas emërimit të kolonave.