



# Financial Investigation Unit Cross Border Crime

A Division of the Guernsey Border Agency

## **Typologies - The Cash Controls (Bailiwick of Guernsey) Law, 2007**

The Cash Controls (Bailiwick of Guernsey) Law, 2007 prohibits the carrying of cash, in excess of €10,000, into or out of the Bailiwick. The following typologies relate to cases which have been identified in breach of the cash in the controls legislation.

### **2013**

#### **Case 1 - Joint Border Cash Seizure with Jersey**

On 22<sup>nd</sup> October 2012 Male A and Female A were identified departing Guernsey bound for France [via Jersey]. On arrival in Jersey Female A informed the ferry staff that her checked in bag had not arrived and that it contained between £7,000 - £8,000 in cash. Male A and Female A were then subject of a customs search and a total of £8,000 cash was found concealed in Male A's baggage. Both were questioned about the cash found when they admitted splitting the cash between them to stay under the €10,000 limit. Jersey Customs subsequently seized the £8,000.00 cash under The Proceeds of Crime (Cash Seizure) (Jersey) Law 2008 and Male A and Female A were asked to provide the Jersey Officers with supporting documentation to help establish the provenance of the cash.

A joint investigation between the Jersey and Guernsey law enforcement authorities was instigated in relation to the cash found on Female A and Male A.

The bag belonging to Female A's was located in the UK and Police officers confirmed that a quantity of cash was inside. The bag and its contents were returned to Guernsey and officers subsequently identified a total of £7,950.00 within the bag. Male A and Female A were subsequently arrested and cautioned [in Guernsey] on suspicion of being concerned with the export of prohibited and restricted goods, namely cash in excess of €10,000.

Female A was interviewed and confirmed the cash belonged to her and that she was aware of the legislation and restrictions on the movement of cash. She subsequently made "no comment" responses to all questions relating to the ownership, origins and intended use of the cash. Male A claimed that he was aware of the €10,000 limit on cash before a declaration was required but was unaware it was an offence to split the cash to remain under the prescribed sum for making a declaration and provided "no comment" responses to all other questions put to him in interview.

On Friday 17th May 2013, a non-contested forfeiture application was made to the Royal Court of Jersey and an Order was made for the £8,000 to be forfeited.

On Thursday 8th August 2013 in the Magistrates Court Male A and Female A pleaded guilty to exporting £15,950 in cash and splitting the cash in order to avoid having to make a cash declaration and were each sentenced to 120 hours community service and the Court also ordered the forfeiture of the £7,950.

### **Case 2 - Attempted Exportation of Cash**

On 8th May 2013 Male A was stopped by a police officer in Guernsey Airport Departure lounge, during questioning Male A showed the officer a bundle of cash indicating approximately £2,000 from a piece of hand baggage. Male A was subsequently arrested on suspicion of assault and criminal damage [offences which occurred the previous evening]. Male A appeared in the Magistrates Court on 10th May 2013 and was remanded in custody until his court case. Male A was then transferred to the States Prison and a total of £9,183.27 cash [EUR €10,850.95] was found in his belongings.

On 15th May 2013 Customs Officers attended the State's Prison and arrested and cautioned Male A on suspicion of being concerned in the attempted exportation of prohibited and restricted goods, namely cash in excess of €10,000 and the cash was seized. Male A was interviewed and claimed the money had come from his savings accumulated in Poland and brought with him to Guernsey and further funds he had obtained whilst in Guernsey. Male A was subsequently charged with Cash Control Offences.

On 28th October 2013 Male A pleaded guilty in the Royal Court of Guernsey to a number of offences including the non-declaration of cash and was sentenced to 1 day imprisonment.

## **2012**

### **Case 3 – Security Search Detection**

On 14<sup>th</sup> April 2012 a South African National was detained by security staff at Guernsey Airport having been security screened and found to be in possession of a large quantity of cash. Male A was attempting to leave the Islands with \$40,000 in cash which had not been formally declared to the pursuant to section 1 of the Law. Male A claimed that he was in possession of the cash when he arrived in Guernsey from South Africa and admitted that he had not declared the cash into or out of the Bailiwick. Male A was leaving the Island as attempts to deposit the cash into a Guernsey bank account had failed.

Male A was charged with two counts, specifically non declaration of cash into and out of the Bailiwick. Male A appeared before the Magistrates Court and was fined a total of GBP £7,000.

## **2011**

### **Case 4 – Non Declaration for Tax Reasons**

On 4<sup>th</sup> October 2011 Female A accompanied by three family members was selected for examination as they departed Guernsey for London Gatwick. Female A declared that she and Male A [her husband] were carrying EUR €5,000 each. A subsequent search of the four persons identified approximately EUR €33,000 and £4,500 in cash.

Female A claimed that the sole purpose of the trip to Guernsey was to close a bank account which contained £40,000. Female A claimed that the financial institution had informed her that she must declare the cash in leaving the Bailiwick and she admitted seeing signs at the Guernsey Airport but split the cash with other members of the group.

Female A claimed that the sole purpose for not moving the cash by other means was to avoid paying tax on the money. All four were subsequently charged and appeared in Court the following day where Male A, Female B and Male B were each fined £1,000, and Female A was fined a total of £2,500.

### **Case 5 – Attempt to Export Cash**

On 17<sup>th</sup> June 2011 Male A and Female A, both Dutch Nationals, accompanied by two mutual friends were scheduled to depart to St Malo by ferry in a motor vehicle. Male A and Female A were asked if they were aware it is illegal to export prohibited and restricted goods out of Guernsey to which they both said “yes”. They were further asked if they had any prohibited or restricted goods on them, including cash over £1,000 or equivalent in any other currency, to which they both said “no” on two separate occasions.

An examination of the vehicle and baggage identified a total of €61,900 which Male A and Female A claimed had obtained from a financial institution in Guernsey and originated from an inheritance. Male A claimed that he had not declared the cash to the authorities as they did not want to pay inheritance tax to the Dutch Tax Authorities.

Male A and Female A were charged with exporting prohibited and restricted goods, namely cash, in excess of €10,000. The charge was amended to ‘attempting to export prohibited and restricted goods’ and both Male A and Female A were subsequently fined EUR €3,000 each.

## **2010**

### **Case 6 - Cash Concealed in Vehicle**

On 28<sup>th</sup> October 2010 customs officers selected a vehicle, occupied by three males, which had arrived from the UK port of Weymouth for further examination. Male A, Male B and Male C informed officers that they had no restricted or prohibited goods including any large amounts of currency.

A subsequent search of the vehicle identified a large quantity of cash concealed within the rear of the vehicle under a spare tyre. Male A claimed that £3,700 belonged to him and Male B claimed that the remaining £9,825 belonged to him. Male A and Male B both claimed that they intended to purchase gold from a dealer in Guernsey.

Male B was subsequently charged with cash in the control offences and fined £2,000. The Court also forfeited the full amount of £9,825.