

REGULATION
OF THE MINISTER OF FINANCE¹⁾

of 11 January 2019

**concerning information on imported or exported monies, national currency and foreign
exchange values**

Pursuant to Article 85(4) of the Act of 1 March 2018 on Counteracting Money Laundering and Financing of Terrorism (Journal of Laws items 723, 1075, 1499 and 2215) it is hereby ordered as follows:

§ 1. The Regulation lays down the manner of drawing up and communicating information on measures and the procedure for their communication.

§ 2. Whenever the Regulation refers to:

- 1) Public Information Bulletin - it shall mean the website of the office servicing the minister competent for public finance, included in the Public Information Bulletin;
- 2) General Inspector – it shall mean the General Inspector of Financial Information;
- 3) information on cash – it shall mean information referred to in Article 5 of Regulation (EC) No 1889/2005 of the European Parliament and the Council of 26 October 2005 on controls of cash entering or leaving the Community (OJ L 309, 25.11.2005, p. 9) and information contained in the declaration referred to in the regulations issued under Article 21 of the Act of 27 July 2002 - Foreign Exchange Law (Journal of Laws of 2017 item 679 and of 2018 items 650 and 1629);
- 4) intermediary entity - it shall mean the Head of the National Revenue Administration or the Commander-in-Chief of the Border Guard;
- 5) transmitting entity - it shall mean heads of customs and tax control offices or authorities of Border Guard;
- 6) the Act - it shall mean the Act of 1 March 2018 on Counteracting Money Laundering and Financing of Terrorism;
- 7) GIF ITC system - it shall mean the ITC system referred to in Article 12(4) of the Act.

¹⁾ The Minister of Finance manages the sector of governmental administration - public finance, pursuant to §1(2)(2) of the Regulation of the Prime Minister of 10 January 2018 concerning the detailed scope of activities of the Minister of Finance (Journal of Laws, item 92).

§ 3. Information on cash shall be transmitted by the entity transmitting information to the intermediary entity via the ITC system used by the transmitting entity for collecting such information.

§ 4. 1. Information on cash is transmitted by the intermediary entity to the General Inspector through:

- 1) a website enabling the transfer of a file containing an electronic document referred to in Article 85(3) of the Act, the URI identifier of which is included in the Public Information Bulletin;
- 2) the interface software enabling communication with the GIFI ITC system network service whose URI identifier and interface description is presented in the Public Information Bulletin and on the website in the GIFI ITC system.

2. Information on cash transmitted in the manner referred to in paragraph 1 shall be marked by:

- 1) a qualified electronic signature of the intermediary entity or a person authorised by that entity, or
- 2) a qualified electronic seal of the intermediary entity.

3. Information on cash transmitted in the manner referred to in paragraph 1 shall be encrypted. The description of the encryption method is made available on the website, the URI identifier of which is published in the Public Information Bulletin and on the website of the GIFI ITC system.

§ 5. 1. The official confirmation of receipt of information on cash transferred in the manner referred to in § 4(1) shall be issued by means of the GIFI ITC system after performing a successful verification of the logical structure with regard to compliance with the electronic document template and data consistency, as well as the validity of the signature or the seal referred to in § 4(2).

2. The logical structure of the official confirmation of receipt is made available in the Public Information Bulletin and on the GIFI ITC system website.

§ 6. Should a transmitting entity or an intermediary entity find an error in the transmitted information on cash, the transmitting entity shall submit a correction through the intermediary entity to the General Inspector immediately, in any case no later than within seven business days from the date on which the error is found.

§ 7. 1. Should the General Inspector find that:

- 1) the transmitted document comprising information on cash is damaged; or
 - 2) the information on cash has been provided in breach of Article 85(1) of the Act; or
 - 3) the information on cash contains errors
- the transmitting entity, through an intermediary entity, shall retransmit or correct the information on cash within seven business days of receiving or making available the request to retransmit or correct it to the intermediary.

2. The request referred to in sub-paragraph 1 shall be submitted to the intermediary entity in writing in paper form or in electronic form using electronic means of communication in the form of information available on the website referred to in § 4(1)(1) or via the interface software referred to in § 4(1)(2).

3. If the request referred to in sub-paragraph 1 is made available in electronic form, the GIFI ITC system shall send a notification to the electronic mail addresses indicated to the Inspector General by the intermediary entity. The date on which the notification is sent to the electronic mail addresses shall be deemed the day of making such request available.

§ 8. The provisions of § 3-5 shall apply to the correction and retransmission of information on cash pursuant to § 6 and § 7.

§ 9. The existing provisions shall apply to information on cash transmitted for December 2018.

§ 10. The Regulation shall enter into force as of 14 January 2019.²⁾

MINISTER OF FINANCE: T. Czerwińska

²⁾ This Regulation was preceded by the Regulation of the Minister of Development and Finance of 10 April 2017 on the form and procedure of providing information to the General Inspector of Financial Information by the authorities of the Border Guard and the authorities of the National Revenue Administration (Journal of Laws, item 814) which shall be repealed with effect from the date of entry into force of this Regulation pursuant to Article 190 of the Act of 1 March 2018 on counteracting money laundering and terrorist financing (Journal of Laws items 723, 1075, 1499 and 2215).