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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
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Subject:	COMMISSION STAFF WORKING DOCUMENT Country Sheets Accompanying the document Report from the Commission on the assessment of customs infringements and penalties in Member States Union Customs Code GENERAL COMPARATIVE TABLE

Delegations will find attached document SWD(2023) 2 final.

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EUROPEAN  
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Brussels, 6.1.2023  
SWD(2023) 2 final

PART 1/4

## **COMMISSION STAFF WORKING DOCUMENT**

### **Country Sheets**

*Accompanying the document*

### **Report from the Commission**

**on the assessment of customs infringements and penalties in Member States  
Union Customs Code**

## **GENERAL COMPARATIVE TABLE**

{COM(2023) 5 final}

**Comparative table – Legal nature**

Article UCC	Infringement UCC	Legal nature (Criminal / Administrative)																										
		AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 15	Providing customs authorities with false information or documents required by those	C/A	C	A	A	C	A	C	N/A	C/A	N/A	C	C/A	C/A	C/A	C	A	C/A	C	C	C	C	C/A	C	A	C	A	C/A
Article 15(1)		C	C	A	A	C	A	C/A	C/A	N/A	C	N/A	C/A	A	C/A	A	A	A	C	C	C	C	A	A	A	C/A	A	C
article 15(2)(a)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification to ensure the accuracy and completeness of the information given in the declaration, notification or application;	C/A	C	A	A	C	A	C	A	C/A	A	N/A	C/A	A	C/A	A	A	A	C	C	C	C	A	A	A	C/A	C/A	C/A
Article 15(2)(b)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification to ensure the authenticity, accuracy and validity of any supporting document;	C/A	C	A	A	C	A	C	A	C/A	A	N/A	A	A	C/A	A	A	A	C	C	C	C	A	A	A	C/A	C/A	C/A
Article 23(1)	Failure of the holder of a decision relating to the application of customs legislation to comply with the obligations resulting from that decision;	A	C	A	A	C	A	C/A	A	C/A	A	N/A	A	A	C/A	A	N/A	C/A	C	C	A	N/A	N/A	A	A	C/A	A	C/A
Article 23(2)	Failure of the holder of a decision relating to the application of customs legislation to inform the customs authorities without delay of any factor arising after the decision was taken by those authorities which influences its continuation or content;	C	C	A	A	C	A	C	A	C/A	A	N/A	A	A	C/A	A	N/A	C/A	C	C	C/A	N/A	N/A	A	A	C/A	A	C
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishment of customs formalities by any accessible means for the period of time required by customs;	C	C	A	A	C	A	C	A	C/A	C/A	C	A	A	C/A	A	A	C/A	C	C	C/A	C	A	A	A	C/A	A	C/A
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	N/A	C	A	N/A	C	N/A	N/A	C	C/A	N/A	N/A	N/A	A	C/A	A	N/A	C/A	C	C	N/A	N/A	N/A	A	C	C/A	N/A	N/A
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	C	C	A	A	C	A	C	A	C/A	C/A	C	C/A	A	C/A	A	A	A	C	C	C	N/A	A	A	A	C/A	A	C
Article 134(1)	Removal of goods brought into the customs territory of the Union from customs supervision without the permission of the customs authorities, contrary to the first and second sub-paragraphs of Article 134 of the Code;	C	C	A	A	C	A	C	C/A	C/A	C	C	C/A	C/A	C/A	A	C/A	A	C	C	C	C	C/A	A	C/A	C/A	C/A	C/A
Article 134(1)	Removal of goods from customs	C	C	C/A	A	C	A	C	C/A	C/A	C/A	C	C/A	C/A	C/A	A	C/A	A	C	C	C	C	C/A	A	C/A	C/A	C/A	C/A

**Comparative table – Legal nature**

Article UCC	Infringement UCC	Legal nature (Criminal / Administrative)																										
		AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	supervision;																											
Article 135(1)	Failure of a person bringing goods into the customs territory of the Union to comply with the obligations relating to the conveyance of the goods in the appropriate place or to inform customs authorities when the obligations cannot be complied;	C/A	C	A	A	C	A	C	A	C/A	C/A	C	C/A	A	C/A	A	A	A	C	C	C	C	C/A	A	A	C/A	C/A	C/A
Article 135(2)	Failure of a person bringing goods into a free zone, where the free zone adjoins the land frontier between a Member State and a third country, to bring those goods directly into that free zone without passing through another part of the customs territory of the Union;	No free zones	No free zones	A	A	C	A	C	A	N/A	No free zones	C	C/A	A	No free zones	A	A	A	N/A	C	No free zones	N/A	A	A	No free zones	C/A	N/A	No free zones
Article 137(1) and (2)	Failure of a person bringing goods into the customs territory of the Union to comply with the obligations relating to the conveyance of the goods in the appropriate place or to inform customs authorities when the obligations cannot be complied;	C/A	C	A	A	C	A	C	A	C/A	C/A	C	C/A	A	C/A	A	A	A	C	C	C	N/A	C/A	A	A	C/A	C/A	C/A
Article 139	introduction or exit of goods into and from the customs territory of the Union without presenting them to the customs authorities in accordance with Article 139 of the Code	C/A	C	C/A	A	C	A	C	C/A	C/A	C/A	C	C/A	A	C/A	A	C/A	C/A	C	C	C	C	C/A	C	A	C/A	C/A	C/A
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	C/A	C	C/A	A	C	A	C	C/A	C/A	C/A	C	C/A	A	C/A	A	C/A	C/A	C	C	C	C	C/A	A	A	C/A	C/A	C/A
Article 140	Unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the customs authorities or in places not designated or approved by those authorities;	C	C	C/A	A	C	A	C	A	C	C/A	C	C/A	A	C/A	A	A	A	C	C	C	C	C/A	A	A	C/A	C/A	C/A
Article 145(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs authorities where Union legislation so requires or where necessary for customs;	C/A	C	A	A	C	A	C	C/A	A	C/A	C	C/A	A	C/A	A	A	A	C	C	C	C	A	A	A	C/A	A	C
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	C/A	C	A	A	C	A	C	A	C	C/A	C	C/A	A	C/A	A	A	A	C	C	C	C	C/A	A	A	C/A	A	C
Article 149	Failure of the economic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs procedure or to re- export them within the time limit;	C	C	A	A	C	A	A	N/A	C	C/A	C	C/A	A	C/A	A	A	A	C	C	A	C	A	A	A	C/A	A	C/A
Articles 158(3)	Removal of goods from customs supervision;	C	C	A	A	C	A	C	C/A	C	C/A	C	C/A	A	C/A	A	C/A	A	C	C	C	C	C/A	A	A	C/A	C/A	C
Articles 163	Providing customs authorities with false information or documents required by those	C	C	A	A	C/A	A	C	C/A	C	C/A	C	C/A	C/A	C/A	A	A	C/A	C	C	C	C	C/A	C	A	C/A	A	C/A
Article 163(1)	Failure of the declarant for a customs procedure to have in their possession and at	C/A	C	A	A	C	A	C	C/A	A	C/A	C	C/A	A	C/A	A	N/A	A	C	C	C	C	A	A	A	C/A	A	C/A

**Comparative table – Legal nature**

Article UCC	Infringement UCC	Legal nature (Criminal / Administrative)																											
		AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE	
	the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question;																												
Article 163(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs authorities where Union legislation so requires or where necessary for customs;	C/A	C	A	A	C	A	C	C/A	C	C	C	C/A	A	C/A	A	A	A	A	C	C	C	C	A	A	A	C/A	A	C/A
Article 166	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of a simplified declaration in accordance with Article 166 of the Code,	C/A	C	A	A	C	A	C	C/A	C	A	C	C/A	C/A	C/A	A	N/A	C/A	C	C	C	C	C/A	C	A	C/A	C/A	C/A	
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified declaration pursuant to Article 166 of the Code or of an entry into the declarant’s records pursuant to Article 182 of the Code, to lodge a supplementary declaration at the competent customs office and within the specific time-limit;	C/A	C	A	A	C	A	C	C/A	A	C/A	C	C/A	A	C/A	A	N/A	A	C	C	C	N/A	A	A	A	C/A	C/A	C/A	
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question	C/A	C	A	A	C	A	C	C/A	A	C/A	C	C/A	A	C/A	A	N/A	A	C	C	C	C	A	A	A	C/A	A	C	
Article 177	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 177	C/A	C	A	A	C	A	C	C/A	C	A	C	C/A	C/A	C/A	A	A	C/A	C	C	C	C	C/A	A	A	C/A	A	C	
Article 179	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 179	C/A	C	A	A	C	A	C	C/A	C	A	C	C/A	C/A	C/A	A	A	C/A	C	C	C	C	C/A	A	A	C/A	A	C	
Article 182	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 182	C/A	C	A	A	C	A	C	C/A	C	A	C	C/A	C/A	C/A	A	A	C/A	C	C	C	C	C/A	A	A	C/A	A	C	
Article 185	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 185 of the Code	C/A	C	A	A	C	A	C	C/A	C	A	C	C/A	C/A	C/A	A	A	C/A	C	C	C	C	C/A	A	A	C/A	A	C	
Article 192(2)	Removal or destruction of means of	C	C	A	A	C	A	C	C/A	C/A	A	C	C/A	A	C/A	A	A	A	C	C	C	C	C	C	A	C/A	C/A	C	

**Comparative table – Legal nature**

Article UCC	Infringement UCC	Legal nature (Criminal / Administrative)																										
		AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;																											
Article 211	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to place the goods under special procedures in accordance with Article 211 of the Code;	C/A	C	A	A	C	A	C	C/A	C	A	C	C/A	C/A	C/A	A	A	C/A	C	C	C	C	C/A	A	A	C/A	C/A	C
Article 233(1)(a)	Failure of the holder of the Union transit procedure to present the goods intact at the customs office of destination within the prescribed time limit;	C/A	C	A	A	C	A	C	A	C/A	C/A	C	C/A	A	C/A	A	N/A	A	C	C	A	C	C/A	A	A	C/A	C/A	C/A
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	C/A	C	A	A	C	A	C	A	C/A	N/A	C	C/A	A	C/A	A	N/A	A	C	C	A	C	A	A	A	C/A	A	C/A
Article 242	Removal of goods from customs supervision;	C	C	A	A	C	A	C	C/A	C/A	C/A	C	C/A	C/A	C/A	A	A	A	C	C	C/A	C	C/A	A	A	C/A	C/A	C/A
Article 242(1), points (a) and (b)	Failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure.	C/A	C	A	A	C	A	C	A	C/A	A	C	C/A	A	C/A	A	A	A	C	C	A	C	A	A	A	C/A	A	C/A
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	No free zones	No free zones	A	A	C	A	C	A	C/A	No free zones	C	C/A	A	No free zones	A	N/A	A	C	C	No free zones	C	A	A	A	C/A	A	No free zones
Article 244(2)	Failure to notify, in advance, the customs authorities of the exercise of a commercial, industrial or service activity in a free zone, as provided for by Article 244 UCC	No free zones	No free zones	A	A	C	A	C	A	C/A	No free zones	C	C/A	A	No free zones	A	N/A	A	C	C	No free zones	C	A	A	A	C/A	A	No free zones
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	No free zones	No free zones	A	A	C	A	C	A	C/A	No free zones	C	C/A	C/A	No free zones	A	C/A	A	C	C	No free zones	C	A	C	A	C/A	C/A	No free zones
Article 245	the use of false statements or any other irregular means by an economic operator in order to obtain an autorisation from the customs authorities for the introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in accordance with article 245 of the Code	N/A	C	A	A	C	A	C	C/A	C/A	C	C	C/A	C/A	C/A	A	C/A	A	C	C	No free zones	C	C/A	C	A	C/A	A	C/A
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	C/A	C	A	A	C	A	C	C/A	A	C/A	C	C/A	C/A	C/A	A	N/A	A	C	C	A	N/A	A	A	A	C/A	C/A	C/A
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	C/A	C	A	A	C	A	C	C/A	A	C/A	C	C/A	A	C/A	A	N/A	A	C	C	A	N/A	A	A	A	C/A	C/A	C/A
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	C	C	A	A	C	A	C	A	A	C/A	C	C/A	A	C/A	A	C/A	A	C	C	C	N/A	A	C	A	C/A	C/A	C
Article 267(2)	Failure of the economic operator to present the goods to be taken out of the customs territory of the Union to customs on exit	C	C	C/A	A	C	A	C	C/A	C/A	C/A	C	C/A	A	C/A	A	C/A	A	C	C	C	C	C/A	A	A	C/A	C/A	C

Comparative table – Legal nature

Article UCC	Infringement UCC	Legal nature (Criminal / Administrative)																											
		AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE	
Article 267(2)	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities for the introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in accordance with Article 267(2) of the Code;	C	C	A	A	C	A	C	C/A	C/A	A	C	C/A	C/A	C/A	A	C/A	A	C	C	C	C	C/A	A	A	C/A	C/A	C	
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	C	C	A	A	C	A	C	A	A	C/A	C	C/A	A	C/A	A	C/A	A	C	C	C	C	A	A	A	C/A	C/A	C	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	C	C	A	A	C	A	C	A	A	C/A	C	C/A	A	C/A	A	C/A	A	C	C	C	C	A	A	A	C/A	C/A	C	
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	C	C	A	A	C	A	C	A	A	C/A	C	C/A	A	C/A	A	N/A	A	C	C	C	C	A		A	C/A	C/A	C	

**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )															
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV
Article 15	Intent, strict liability (no sanction)	Customs infringements do not require fraudulent intent, except in exceptional cases: — Resulting from express provisions laid down in the law such as that covered by Articles 259 and 260 LGDA relating to the production with the intention of deceiving Belgian or foreign customs of false, false or inaccurate documents; — Resulting from the special nature of certain acts which cannot be understood without an intentional element — such as refusal to exercise (Article 329 LGDA), which implies knowledge on the part of the author of the act that it hinders the performance of the duties of officials of the administration, or complicity (Article 227 LGDA), since the accomplice of the fraudster must necessarily have been aware of the fraud;	Legal entities are always punishable, while physical entities - only in the presence of intent.	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence in repeated cases within 2 years	Negligence/Intent	Misdemeanour - Negligence. Direct intent for a misdemeanour, deliberate intent for a crime. For a penalty payment, a prerequisite is a precept the customs authority that was not complied with during the term indicated in a warning. No intent/negligence is needed.	Negligence/Intent	NO	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Intent	NONE- Obligation to prove whether an act or a failure to act
Article 15(1)	intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	N/A	Negligence/Intent	see Article 15 above	Intent/Gross Negligence	NO	Negligence/Intent	N/A for administrative	Negligence/Intent for	Negligence/Intent	NONE- Obligation to prove whether



**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )															
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV
													proceedings	Criminal cases		an act or a failure to act
article 15(2)(a)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent, gross negligence or by simple negligence in repeated cases within 2 years	Negligence/Intent	see Article 15 above	Negligence/Intent	N/A	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 15(2)(b)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent, gross negligence or by simple negligence in repeated cases within 2 years	Negligence/Intent	see Article 15 above	Negligence/Intent	N/A	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 23(1)	strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Criminal fine: Intent or gross negligence	Negligence/Intent	see Article 15 above	Intent	N/A	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Article 23(2)	Intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/Intent	N/A	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Article 51	Intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/Intent	NO	N/A	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 108	N/A	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	N/A	Negligence/Intent	see Article 15 above	N/A	N/A	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Articles 127	intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent /gross negligence	Negligence/Intent	see Article 15 above	Negligence	NO except for article 414-2 CD -intent	N/A	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 134(1)	intent; gross negligence	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent/ gross negligence	Negligence/Intent	see Article 15 above	Intent	NO except for article 414-2 CD -intent	N/A	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	direct or indirect intent in a criminal offence. A criminal offence shall be considered to be committed through negligence if the person has committed it through criminal self-reliance or

**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )															
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV
																criminal neglect.
Article 134(1)	intent; gross negligence	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent /gross negligence	Negligence/Intent	see Article 15 above	Negligence	NO except for article 414-2 CD -intent	N/A	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 135(1)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent/ gross negligence	Negligence/Intent	see Article 15 above	Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 135(2)	No free zones	No free zones	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent/ gross negligence	Negligence/Intent	see Article 15 above	No free zones	NO except for article 414-2 CD -intent	N/A	N/A for administrative proceedings	No free zones	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 137(1) and (2)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent /gross negligence	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 139	intent; gross negligence; strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent /gross negligence	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 139	intent; gross negligence; strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent / gross negligence	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 140	intent; gross negligence	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent / gross negligence	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act

**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )															
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV
Article 145(2)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent / gross negligence	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Articles 147 and 148	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent/ gross negligence	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 149	intent; gross negligence	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	N/A	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Articles 158(3)	intent; gross negligence	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent/ gross negligence	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Articles 163	intent; gross negligence	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Penalty payment - Negligence / Custom offence - Intent / Gross Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 163(1)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	N/A	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Article 163(2)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Intent / gross negligence, a customs offense is	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act

**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )															
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV
	n)									intentional.						
Article 166	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Negligence	Yes for article 441-6 CP. For customs infringement No, except for article 414-2 - intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Article 167(1)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Intent / gross negligence, a customs offense is intentional.	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Article 167(1) second subparagraph	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Article 177	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Negligence	Yes for article 441-6 CP. For customs infringement, No, except for article 414-2 – intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 179	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Negligence	Yes for article 441-6 CP. For customs infringement, No, except for article 414-2 – intent	N/A	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 182	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Negligence	Yes for article 441-6 CP. For customs infringement, No, except for article 414-2 – intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 185	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Negligence	Yes for article 441-6 CP. For customs infringement, No, except for article 414-2 – intent	N/A	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 192(2)	intent; negligence	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 211	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Negligence	Yes for article 441-6 CP. For customs infringement, No, except for article 414-2 – intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 233(1)(a)	Intent, strict	See Article 15	Same as	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/customs	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative	Negligence/Intent	Negligence/Intent	N/A

**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )															
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV
)	liability (no sanction)	UCC	ART 15 UCC							violation - intent or gross negligence.			ve proceedings	for Criminal cases		
Article 241	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	N/A	NO	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Article 242	intent; gross negligence	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/customs violation - intent or gross negligence.	NO except for article 414-2 CD -intent	N/A	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 242(1), points (a) and (b)	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 244(1)	No free zones	No free zones	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	No free zones	NO	Negligence/Intent	N/A for administrative proceedings	No free zones	Negligence/Intent	N/A
Article 244(2)	No free zones	No free zones	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	No free zones	NO	Negligence/Intent	N/A for administrative proceedings	No free zones	Negligence/Intent	N/A
Article 245	No free zones	No free zones	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	No free zones	NO	Negligence/Intent	N/A for administrative proceedings	No free zones	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 245	N/A	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Intent/gross negligence	NO except for article 414-2 CD -intent	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	NONE- Obligation to prove whether an act or a failure to act
Article 257	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence	NO	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A
Article 262	Intent, strict liability (no sanction)	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/customs violation - intent or gross negligence.	NO	Negligence/Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/Intent	N/A



**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )															
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV
Article 263	intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/ customs violation - intent or gross negligence.	NO	Negligence/ Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/ Intent	NONE- Obligation to prove whether an act or a failure to act
Article 267(2)	intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/ customs violation - intent or gross negligence.	NO except for article 414-2 CD -intent	Negligence/ Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/ Intent	NONE- Obligation to prove whether an act or a failure to act
Article 267(2)	intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence/ Intent	Negligence	Intent, gross negligence or by simple negligence repeatedly within two years	Negligence/Intent	see Article 15 above	Negligence	Yes for article 441-6 CP. For customs infringementNo, except for article 414-2 - intent	Negligence/ Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/ Intent	NONE- Obligation to prove whether an act or a failure to act
Article 270	intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/ customs violation - intent or gross negligence.	NO except for article 414-2 CD -intent	Negligence/ Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/ Intent	NONE- Obligation to prove whether an act or a failure to act
Article 271	intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/ customs violation - intent or gross negligence.	NO except for article 414-2 CD -intent	Negligence/ Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/ Intent	NONE- Obligation to prove whether an act or a failure to act
Article 274	intent	See Article 15 UCC	Same as ART 15 UCC	Negligence	Negligence	Negligence	Intent or gross negligence	Negligence/Intent	see Article 15 above	Negligence/ customs violation - intent or gross negligence.	NO except for article 414-2 CD -intent	Negligence/ Intent	N/A for administrative proceedings	Negligence/Intent for Criminal cases	Negligence/ Intent	NONE- Obligation to prove whether an act or a failure to act

**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )										
	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 15	Intent	Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Legal person - strict liability, no fault is examined; Natural person – negligence is enough	Negligence/Intent	Negligence / Gross Negligence	Strict liability: Customs penalty (ADM) / Negligence: customs misdemeanour, negligent customs offence/ Gross negligence: illegal import, illegal export / Intent: customs misdemeanour, customs offence, smuggling offence
Article 15(1)	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
article 15(2)(a)	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See art 15 UCC
Article 15(2)(b)	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	N/A	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See art 15 UCC
Article 23(1)	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	N/A	N/A	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See art 15 UCC
Article 23(2)	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	N/A	N/A	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence: customs misdemeanour. Gross negligence: illegal import or illegal export. Intent: smuggling offence
Article 51	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, gross negligence, intent; customs misdemeanour. Strict liability: Customs penalty (ADM)
Article 108	Negligence/Intent	Negligence	Negligence/Intent	N/A	N/A	N/A	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	N/A
Articles 127	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	N/A	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Article 134(1)	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Strict liability: Customs penalty (administrative) Negligence: customs misdemeanour, negligent customs offence Gross negligence: illegal import, Intent: customs misdemeanour, customs offence, smuggling offence
Article 134(1)	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See art 134(1) above
Article 135(1)	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See art 134(1) above
Article 135(2)	Negligence/Intent	N/A	Negligence/Intent	No free zones	N/A	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	No free zones

**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )										
	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 137(1) and (2)	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	N/A	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See art 134(1) above
Article 139	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See art 134(1) above
Article 139	Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See art 134(1) above
Article 140	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative)
Article 145(2)	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Articles 147 and 148	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Article 149	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative)
Articles 158(3)	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Articles 163	Negligence/Intent	Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative)
Article 163(1)	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative)
Article 163(2)	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative)
Article 166	Negligence/Intent	Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See Art 15 UCC
Article 167(1)	Negligence/Intent	Intent	Negligence/Intent	Negligence/Intent	N/A	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence - intent, customs misdemeaour Strict liability - Customs penalty
Article 167(1) second subparagraph	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Article 177	Negligence/Intent	Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Article 179	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Article 182	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Article 185	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent



**Comparative table – Negligence and Intent**

Article UCC	Negligence/Intent (N / I )										
	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 192(2)	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Article 211	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence - customs misdemeanour Gross negligence – illegal import or export. Intent – customs misdemeanour and smuggling offence
Article 233(1)(a)	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs offence. Strict liability - customs penalty (administrative)
Article 241	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs offence. Strict liability - customs penalty (administrative)
Article 242	Negligence/Intent	Negligence		Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs offence. Strict liability - customs penalty (administrative)
Article 242(1), points (a) and (b)	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs offence. Strict liability - customs penalty (administrative)
Article 244(1)	Negligence/Intent	Negligence	Negligence/Intent	No free zones	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	No free zones
Article 244(2)	Negligence/Intent	Negligence	Negligence/Intent	No free zones	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	No free zones
Article 245	Negligence/Intent	N/A	Negligence/Intent	No free zones	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	No free zones
Article 245	Negligence/Intent	N/A	Negligence/Intent	No free zones	Negligence/Intent	Negligence/Intent	Negligence/Intent	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	See article 15 UCC
Article 257	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	N/A	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs offence. Strict liability - customs penalty (administrative)
Article 262	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	N/A	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs offence. Strict liability - customs penalty (administrative)
Article 263	Negligence/Intent	Negligence	Negligence/Intent	Negligence/Intent	N/A	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Negligence	Negligence, intent
Article 267(2)	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross	Negligence: customs misdemeanour. Gross negligence:

Comparative table – Negligence and Intent

Article UCC	Negligence/Intent (N / I )										
	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
										Negligence	illegal export. Intent: customs misdemeanour and smuggling offence
Article 267(2)	Negligence/Intent	N/A	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Neglgigence	Negligence: customs misdemeanour. Gross negligence: illegal export. Intent: customs misdemeanour and smuggling offence
Article 270	Negligence/Intent	N/A		Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Neglgigence	Negligence, intent
Article 271	Negligence/Intent	N/A		Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Neglgigence	Negligence, intent
Article 274	Negligence/Intent	N/A		Negligence/Intent	Negligence/Intent	Negligence/Intent	Negligence	Same as Article 15 UCC	Negligence/Intent	Negligence / Gross Neglgigence	Negligence, intent

Comparative table – Liability

Article UCC	Liability (Natural Person / Legal personality)																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 15	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST <sup>1</sup> /LP ; RPLP <sup>2</sup>	NP/LP	NP/LP
Article 15(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
article 15(2)(a)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	see art 15
Article 15(2)(b)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	See art 15
Article 23(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP		NP/LP	NP/LP	N/A	NP / LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	See art 15
Article 23(2)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP / LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 51	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 108	N/A	NP/LP	NP/LP	N/A	NP/LP	NP/LP	N/A	NP	NP/LP	N/A	N/A	NP / LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP	N/A	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	N/A
Articles 127	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 134(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 134(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 135(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 135(2)	No free zones	No free zones	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	No free zones	NP/LP	NP / LP	NP/LP	No free zones	NP/LP	NP/LP	N/A	NP/LP	NP	No free zones	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	No free zones
Article 137(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP ;	NP/LP	NP/LP

<sup>1</sup> Individual sole trader

<sup>2</sup> Responsible person of a legal person

**Comparative table – Liability**

Article UCC	Liability (Natural Person / Legal personality)																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
and (2)																									IST/LP ; RPLP		
Article 139	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 139	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 140	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 145(2)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	N/A	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Articles 147 and 148	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 149	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Articles 158(3)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Articles 163	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 163(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 163(2)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 167(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/ Customs penalty – the debtor is libale regardless if legal or natural person
Article 167(1)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP

**Comparative table – Liability**

Article UCC	Liability (Natural Person / Legal personality)																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 167(1) second subparagraph	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 177	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 179	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 182	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP		NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 185	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 192(2)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 211	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 233(1)(a)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 241	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	N/A	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 242	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 242(1), points (a) and (b)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/LP
Article 244(1)	No free zones	No free zones	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	No free zones	NP/LP	NP / LP	NP/LP	No free zones	NP/LP	N/A	N/A	NP/LP	NP	No free zones	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	No free zones
Article 244(2)	No free zones	No free zones	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP/LP	No free zones	NP/LP	NP / LP	NP/LP	No free zones	NP/LP	N/A	N/A	NP/LP	NP	No free zones	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	No free zones
Article 245	No free zones	No free zones	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	No free zones	NP/LP	NP / LP	NP/LP	No free zones	NP/LP	NP/LP	N/A	NP/LP	NP	No free zones	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	No free zones

Comparative table – Liability

Article UCC	Liability (Natural Person / Legal personality)																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 245	N/A	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	No free zones	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	No free zones
Article 257	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/ Customs penalty – the debtor is libale regardless if legal or natural person
Article 262	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	N/A	N/A	NP/LP	NP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP/ Customs penalty – the debtor is libale regardless if legal or natural person
Article 263	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 267(2)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 267(2)	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 270	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 271	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP
Article 274	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	NP/LP	N/A	NP/LP	NP/LP	NP/LP	NP / LP	NP/LP	NP/LP	NP/LP	NP/LP	NP	NP/LP	NP	NP/LP	NP	NP/LP	NP/LP	NP/LP	NP ; IST/LP ; RPLP	NP/LP	NP

**Comparative table – Types of sanctions**

Article UCC	Type of the sanction (fine, imprisonment, other)																										
	AU	BE <sup>3</sup>	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 15	F/I/ADM DUTY	F/I/Confiscation	F/I	F	F/I	N/A	F/I	F/I	F/I/Pecuniary punishment /Detention/Penalty payment	F/I	F	F/I/ADM charge	F/I	F/I	F/I	F	F	F/I	F/I	F/I	F/I/confiscation	F/I/Confiscation/Suspension	I	F	I	F/I/Confiscation/Suspension	F/I/ADM F
Article 15(1)	F	F	F/I	F	F/I	Procedural F	F	F/I	F/Detention	F/I	F	ADM F	F	F/I	F/I	F	F	F	F/I	F/I	F/I/confiscation	F/I	F/C ontravention	F/ Reprimand	F	F/I/Confiscation/Suspension	F
article 15(2)(a)	F/I/ADM DUTY	F	F/I	F	F/I	F	F/I	F	N/A	F	N/A	ADM F/Criminal F/i	F	F/I	F	F	F	F/Seizure / Confiscation	F/I	F/I	F/I/confiscation	ADM F	F/C ontravention	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 15(2)(b)	F/I/ADM DUTY	F	F/I	F	F/I	F	F/I	F	F/I/Pecuniary punishment	F	N/A	ADM F/Criminal F/i	F	F/I	F	F	F	F	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 23(1)	ADM DUTY	F	F/I	F	F/I	F/prohibition of professional activities	F/I	Losing a benefit	N/A	F	N/A	N/A	F	F/I	F	N/A	F	F	F/I	F/I/Default penalty	N/A	N/A	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 23(2)	F	F	F/I	F	F/I	F/prohibition of professional activities	F/I	F	N/A	F	N/A	N/A	F	F/I	F	N/A	F	F	F/I	F/I	N/A	N/A	F	F	F	F/I/Confiscation/Suspension	F/I
Article 51	F	F	F/I	F	F/I	Fine/prohibition of professional activities	F/I	F	N/A	F/I	F	N/A	F	F/I	F	F	F	F/I	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F/ADM F

<sup>3</sup> For most sanctions a fine, imprisonment or confiscation will be possible depending on the circumstances. Almost all infractions are punishable with a fine. Considering the introduction of the PIF directive a prison sentence will also be possible in cases of fraudulent intent or if the financial interests of the European Union are seriously damaged. A prison sentence is also possible if the convicted person is unable to pay the fine. The confiscation of goods is also an important sanction which is particularly relevant in the event of a false description of goods, incomplete declaration, fraudulent importation, exportation or attempted importation or exportation. Confiscation of goods will also be possible for goods that are used to commit fraudulent activities. In case of non-payment the revocation of certain certificates (such as the AEO-certificate) could be considered a sanction as well.

Comparative table – Types of sanctions

Article UCC	Type of the sanction (fine, imprisonment, other)																										
	AU	BE <sup>3</sup>	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 108	N/A	Revocation	F/I	N/A	F/I	Interest on arrears	N/A	I	N/A	Default Interest	N/A	F/I/ADM charge		F/I	F	N/A	F	F/I	F/I	N/A	F/I/confiscation	N/A	F	F/I/dissolution of legal personality, prohibition of business/activity, publishing of judgement of conviction; protective measure-partial confiscation of property	F	F/I/Confiscation/Suspension	N/A
Articles 127	F	F	F/I	F	F/I	F/prohibition of professional activities	F/I	F	N/A	F/Penalty fee	F/I/Confiscation	N/A	F	F/I	F	F	F	F/I	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F
Article 134(1)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F/I	F/I/Pecuniary punishment /Detention/Penalty payment	F/I	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F/I	F	F/SEIZURE / CONFISCATION	F/I	F/I	F/I/confiscation	ADM F	F	F/I/Forfeiture/Dissolution/Prohibition/Publishing judgement/Confiscation	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 134(1)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F/I	F/I	F/I	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F/I	F	F/Seizure / Confiscation	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F/I/Forfeiture/Dissolution/Prohibition/Publishing judgement/Confiscation	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 135(1)	F/I/ADM Duty	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	F	F/I/Confiscation	ADM FINE	F	F/I	F	F	F	F	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F/Forfeiture	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 135(2)	No free zones	No free zones	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	No free zones	F/I/Confiscation	N/A	F	No free zones	F	F	F	N/A	F/I	No free zones	F/I/confiscation	ADM F/Confiscation/Suspension	F	F/Forfeiture	F	F/I/Confiscation/Suspension	No free zones
Article 137(1) and (2)	F/I/ADM Duty	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	F	F	F	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F



**Comparative table – Types of sanctions**

Article UCC	Type of the sanction (fine, imprisonment, other)																										
	AU	BE <sup>3</sup>	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 139	F/I/ADM Duty	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F/I	N/A	F	F/I/Confiscation	ADM F	F	F/I	F	F/I	F	F/SEIZURE/CONFISCATION/I	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	I	F/Forfeiture	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 139	F/I/ADM Duty	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	N/A	N/A	F	F/I/Confiscation	ADM F	F	F/I	F	F/I	F	N/A	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F/Forfeiture	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 140	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	F	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	F/I	F	F	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/ADM F
Article 145(2)	F/I	F/I/Confiscation	F/I	F	F/I	procedural fine	F	F/I	F	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	F	F	F	F/I	F/I	F/I/confiscation	ADM F/Confiscation/Suspension	F	F / Rreprimand	F	F/I/Confiscation/Suspension	F
Articles 147 and 148	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	F	F	F	F/I/ADM charge	F	F/I	F	F	F	F/SEIZURE/CONFISCATION/I	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 149	F/I	F	F/I	F	F/I	F/prohibition of professional activities	F	N/A	F	F	F	F/I/ADM charge	F	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	ADM F	F	F/Forfeiture	F	F/I/Confiscation/Suspension	F/ADM F
Articles 158(3)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F/I	F/I/Pecuniary punishment /Detention/Penalty payment	F	F/I/Confiscation	N/A	F	F/I	F	F/I	F	F/I	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F/Forfeiture	F	F/I/Confiscation/Suspension	F/I
Articles 163	F/I	F/I/Confiscation	F/I	F	F/I	Procedural fine	F/I	F/I	F/I	F/I	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F	F	F/I	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	I	F	F	F/I/Confiscation/Suspension	F/ADM F
Article 163(1)	F/I	F/I/Confiscation	F/I	F	F/I	procedural fine	F	F/I	F	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	N/A	F	F	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F/ADM F

Comparative table – Types of sanctions

Article UCC	Type of the sanction (fine, imprisonment, other)																										
	AU	BE <sup>3</sup>	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 163(2)	F/I	F/I/Confiscation	F/I	F	F/I	procedural fine	F	N/A	N/A	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	F	F	F	F/I	F/I	F/I/confiscation	ADM F	F	F / Reprimand	F	F/I/Confiscation/Suspension	F/ADM F
Article 166	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	N/A	N/A	F	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	N/A	F	F/I	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	See article 15
Article 167(1)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F/I	N/A	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	N/A	F	I/Seizure/Confiscation	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F/Penalty for late declaration
Article 167(1) second subparagraph	F/I	F/I/Confiscation	F/I	F	F/I	Procedural fine	F	N/A	N/A	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	N/A	F	F/Seizure/Confiscation	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F
Article 177	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	F/I	N/A	F	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F	F	F/I	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 179	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	N/A	N/A	F/Penalty fee	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 182	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	N/A	N/A	F/Penalty fee	F/I/Confiscation	Revocation	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 185	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	N/A	N/A	F/Penalty fee	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 192(2)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F/I	F	F/Penalty fee	F/I/Confiscation	F/I	F	F/I	F	F	F	F	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 211	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	F/I	N/A	F/Penalty fee	F/I/Confiscation	Revocation/Suspension	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I
Article 233(1)(a)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	F	F/Penalty fee	F/I/Confiscation	N/A	F	F/I	F	N/A	F	F/Confiscation	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F

Comparative table – Types of sanctions

Article UCC	Type of the sanction (fine, imprisonment, other)																										
	AU	BE <sup>3</sup>	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
						es																					
Article 241	F/I	F/I	F/I	F	F/I	F/prohibition of professional activities	F	F	F	F/Penalty fee	F	N/A	F	F/I	F	N/A	F	F/Seizure/Confiscation	F/I	F/I/Default penalty	F/I/CONFISCATION	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 242	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F/I	F/Confiscation	F/Penalty Fee	F/I/Confiscation	N/A	F/I	F/I	F	F	F	F/Seizure/Confiscation	F/I	F/Default penalty	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 242(1), points (a) and (b)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	F	F/Penalty Fee	F/I/Confiscation	N/A	F	F/I	F	F	F	N/A	F/I	F/default penalty	F/I/confiscation	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/ADM F
Article 244(1)	No free zones	No free zones	F/I	F	F/I	N/A	F	F	F	No free zones	F	ADM F	F	No free zones	F	N/A	F	F/Seizure/Confiscation	F/I	No free zones	F/I/confiscation	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	No free zones
Article 244(2)	No free zones	No free zones	F/I	F	F/I	N/A	F	F	F	No free zones	F	N/A	F	No free zones	F	F	F	F	F/I	No free zones	F/I/confiscation	ADM F/Confiscation/Suspension		F	F	F/I/Confiscation/Suspension	No free zones
Article 245	No free zones	No free zones	F/I	F	F/I	F/prohibition of professional activities	F	F	F	No free zones		N/A	F	No free zones	F	F/I	F	N/A	F/I	No free zones	F/I/confiscation	ADM F/Confiscation/Suspension	I	F	F	F/I/Confiscation/Suspension	No free zones
Article 245	N/A	F/I/Confiscation	F/I	F	F/I	F	F/I	F/I	N/A	F/Penalty Fee	F/I/Confiscation	N/A	F/I	F/I	F	F/I	F	N/A	F/I	No free zones	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	See art 15
Article 257	F/I/ADM Duty	F	F/I	F	F/I	F/prohibition of professional activities	F	F/I	N/A	F/Penalty Fee	F	N/A	F/I	F/I	F	N/A	F	N/A	F/I	Default penalty	F/I/confiscation	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/ADM F

Comparative table – Types of sanctions

Article UCC	Type of the sanction (fine, imprisonment, other)																										
	AU	BE <sup>3</sup>	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 262	F/I/ADM Duty	F	F/I	F	F/I	F/prohibition of professional activitiesF	F	N/A	N/A	F/Penalty Fee	F	N/A	F	F/I	F	N/A	F	N/A	F/I	Default penalty	F/I/confiscation	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/ADM F
Article 263	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F	F	F/Penalty Fee	F/I/Confiscation	N/A	F	F/I	F	F/I	F	F	F/I	F	F/I/confiscation	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 267(2)	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	F/Penalty Fee	F/I/Confiscation	ADM FINE	F	F/I	F	F/I	F	N/A	F/I	F	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I
Article 267(2)	F	F/I/Confiscation	F/I	F	F/I	fine	F/I	F/I	N/A	F/Penalty Fee	F/I/Confiscation	ADM FINE	F/I	F/I	F	F/I	F	N/A	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I
Article 270	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F	N/A	F/Penalty Fee	F/I/Confiscation	ADM FINE	F	F/I	F	F/I	F	N/A	F/I	F/I	F/I/confiscation	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 271	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F	N/A	F/Penalty Fee	F/I/Confiscation	ADM FINE	F	F/I	F	F/I	F	N/A	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F
Article 274	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F	N/A	F/Penalty Fee	F/I/Confiscation	N/A	F	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 15	<p>§ 36 Fiscal Penal Code: fine up to the amount of the evaded duties, § 51 Fiscal Penal Code: fine up to 5.000 Euro fine up to the twofold of the evaded duties imprisonment up to 2 years (for evaded duty up to 100.000 Euro) or 4 years (for evaded duty more than 100.000 Euro)</p> <p>in case of § 35 Fiscal Penal Code in addition: confiscation of goods - forfeiture according to § 17 Fiscal Penal Code if the goods are not available any more: § 19 Fiscal Penal Code (substitution of the value of the goods) duty from approx. 100 to 200 Euro (determined for one year by order of the Federal Minister of Finance)</p> <p>2021: 52,92 Euro (twofold, triple, quadruple of this amount)</p>	<p>§ 36 Fiscal Penal Code: fine up to the amount of the evaded duties, § 51 Fiscal Penal Code: fine up to 5.000 Euro fine up to the twofold of the evaded duties and confiscation of goods - forfeiture according to § 17 Fiscal Penal Code or substitution of the value of the goods (§ 19 Fiscal Penal Code) duty from approx. 100 to 200 Euro</p>	<p>Customs criminal fine - fixed or proportional fine based on the duties evaded or the value of the goods. The Belgian Customs Act - general fine EUR 125 to EUR 1,250 for all breaches of customs legislation. The goods are seized and confiscated.</p> <p>The fixed fine may be between EUR 25 and EUR 5,000 depending on the infringement. The proportional fine may be a fine of one to two or five to ten times the taxes concerned or the value of the goods. The proportional fine of five to ten times the value in question for non-recovery for acts giving rise to criminal proceedings , evasion of customs duties , unloading or loading without the necessary documents , fraudulent export and irregular movement of excise goods , failure to produce documents required for verification and failure to comply with special customs procedures to apply a more favourable tax system.</p> <p>Administrative sanctions - withdrawal or denials of authorisations and authorisations .</p> <p>Unpaid fines -imprisonment. The term of imprisonment shall not exceed 3 months . In exceptional cases, Belgian customs legislation provides for imprisonment. A prison sentence is always applicable in the case of smuggling by secret storehouses or organised by at least three persons. The term of imprisonment is applicable to officials involved in smuggling , in the event of repeated offences , fraudulent imports and exports . A term of imprisonment will apply if infringements of the customs declaration have been committed with fraudulent intent and have seriously damaged the financial interests of the European Union.</p>	<p>Customs criminal fine - fixed or proportional fine based on the duties evaded or the value of the goods. The Belgian Customs Act - general fine EUR 125 to EUR 1,250 for all breaches of customs legislation. The goods are seized and confiscated. The fixed fine may be between EUR 25 and EUR 5,000 depending on the infringement.</p> <p>The proportional fine may be a fine of one to two or five to ten times the taxes concerned or the value of the goods. The proportional fine of five to ten times the value in question for non-recovery for acts giving rise to criminal proceedings , evasion of customs duties , unloading or loading without the necessary documents , fraudulent export and irregular movement of excise goods , failure to produce documents required for verification and failure to comply with special customs procedures to apply a more favourable tax system.</p> <p>Administrative sanctions - withdrawal or denials of authorisations and authorisations . Unpaid fines -imprisonment. The term of imprisonment shall not exceed 3 months .</p> <p>In exceptional cases, Belgian customs legislation provides for imprisonment. A prison sentence is always applicable in the case of smuggling by secret storehouses or organised by at least three persons. The term of imprisonment is applicable to officials involved in smuggling , in the event of repeated offences , fraudulent imports and exports . A term of imprisonment will apply if infringements of the customs declaration have been committed with fraudulent intent and have seriously damaged the financial interests of the European Union.</p>	Up to BGN 5000; for non-compliance with deadlines - up to BGN 2,000	Up to BGN 5000; for non-compliance with deadlines - up to BGN 2,000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	N/A	N/A
Article 15(1)	up to 5.000 Euro	up to 5.000 Euro	see Article 15 UCC	see Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	F - up to 8.400 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
article 15(2)(a)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)
Article 15(2)(b)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)
Article 23(1)	duty of 158,76 Euro	N/A	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	Same as Article 15 UCC	Same as Article 15 UCC	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 23(2)	up to 5.000 Euro	up to 5.000 Euro	see Article 15 UCC	see Article 15 UCC	Same as Article 23(1) UCC	Same as Article 23(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 51	up to 5.000 Euro	up to 5.000 Euro	see Article 15 UCC	see Article 15 UCC	Same as Article 23(1) UCC	Same as Article 23(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC	F - up to 3.400 EUR; I - up to 2 years	F - up to 3.400 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 108	N/A	N/A	see Article 15 UCC	see Article 15 UCC	Up to BGN 2,000	Up to BGN 2,000	N/A	N/A	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	N/A	N/A
Articles 127	up to 5.000 Euro	up to 5.000 Euro	see Article 15 UCC	see Article 15 UCC	A fine between BGN 100 and 500 - for	A fine between BGN 100 and 500 - for individuals or a pecuniary	396 EUR - 13 200 EUR (3.000 - 100.000 HRK)	1 320 EUR - 132 000 EUR (10.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR);	up to 4 000 000 CZK (160 000 EUR);

Comparative table – Thresholds

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					individu als or a pecuniar y sanction between BGN 300 and 1,000 for legal persons and sole traders; Untrue, incompl ete or incorrect data - a fine between BGN 300 and 1,500 - for individu als or a pecuniar y sanction between BGN 500 and 2,000 for legal persons and sole traders./ declarati on, or a pre- departur e declarati on, or an exit summar y declarati on shall be liable to a fine between BGN 100 and	sanction between BGN 300 and 1,000 for legal persons and sole traders; Untrue, incomplete or incorrect data - a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders./declarati on, or a pre- departure declaration, or an exit summary declaration shall be liable to a fine between BGN 100 and 500. declaration, or a pre- departure declaration, or an exit summary declaration shall be liable to a fine between BGN 100 and 500.					prohibitio n - up to 3 years	prohibitio n - up to 3 years



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					500. declarati on, or a pre-departur e declarati on, or an exit summar y declarati on shall be liable to a fine between BGN 100 and 500.							
Article 134(1)	fine up to the twofold of the evaded duties imprisonment up to 2 years (for evaded duty up to 100.000 Euro) or 4 years (for evaded duty more than 100.000 Euro) and forfeiture according to § 17 Fiscal Penal Code or substitution of the value of the goods (§ 19 Fiscal Penal Code) fine up to the amount of the evaded duties	fine up to the twofold of the evaded duties imprisonment up to 2 years (for evaded duty up to 100.000 Euro) or 4 years (for evaded duty more than 100.000 Euro) and forfeiture according to § 17 Fiscal Penal Code or substitution of the value of the goods (§ 19 Fiscal Penal Code) fine up to the amount of the evaded duties	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscat ed/an exit summar y declarati on shall be liable to a fine between BGN 300 and 1,500 - for individu als or a pecuniar y sanction between BGN 500 and	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated/an exit summary declaration shall be liable to a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.	396 EUR - 13 200 EUR (3.000 - 100.000 HRK)	1 320 EUR - 132 000 EUR (10.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 3 years ; up to 3 times the value of goods	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibitio n - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibitio n - up to 3 years



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					2,000 for legal persons and sole traders.							
Article 134(1)	see Article 134(1) above	see Article 134(1) above	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated./ I - 3 to 10 years	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.	396 EUR - 13 200 EUR (3.000 - 100.000 HRK)	1 320 EUR - 132 000 EUR (10.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 3 years ; up to 3 times the value of goods	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 135(1)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders; untrue, incomplete or	A fine b/n BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders; untrue, incomplete or incorrect data - a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000	396 EUR - 13 200 EUR (3.000 - 100.000 HRK)	1 320 EUR - 132 000 EUR (10.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					incorrect data - a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.	for legal persons and sole traders.						
Article 135(2)	No free zones	No free zones	No free zones	No free zones	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	396 EUR - 13 200 EUR (3.000 - 100.000 HRK)	1 320 EUR - 132 000 EUR (10.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 137(1) and (2)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 139	§ 36 Fiscal Penal Code: fine up to the amount of the evaded duties, § 51 Fiscal Penal Code: fine up to 5.000 Euro; fine up to the twofold of the evaded duties imprisonment up to 2 years (for evaded duty up to 100.000 Euro) or 4 years (for evaded duty more than 100.000 Euro) and forfeiture according to § 17 Fiscal Penal Code or substitution of the value of the goods (§ 19 Fiscal Penal Code); duty of 211,68 Euro	§ 36 Fiscal Penal Code: fine up to the amount of the evaded duties, § 51 Fiscal Penal Code: fine up to 5.000 Euro; fine up to the twofold of the evaded duties and forfeiture according to § 17 Fiscal Penal Code or substitution of the value of the goods (§ 19 Fiscal Penal Code); duty of 211,68 Euro	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated/an exit summary declaration shall be liable to a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated/an exit summary declaration shall be liable to a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 139	See Article 139 above	See Article 139 above	see Article 15 UCC	see Article 15 UCC	see Article 139 UCC	see Article 139 UCC	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 140	see Article 134(1) above	see Article 134(1) above	see Article 15 UCC	see Article 15 UCC	Up to BGN 5000.	Up to BGN 5000.	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition	up to 4 000 000 CZK (160 000 EUR); prohibition

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
											n - up to 3 years	n - up to 3 years
Article 145(2)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Up to BGN 5000.	Up to BGN 5000.	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)
Articles 147 and 148	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 149	see Article 134(1) above	see Article 134(1) above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Articles 158(3)	see Article 134(1) above	see Article 134(1) above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 3 years ; up to 3 times the value of goods	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					BGN 500 and 2000							
Articles 163	§ 35: fine up to the twofold of the evaded duties and imprisonment if necessary (§ 15 para. 2 Fiscal Penal Code) § 36: fine up to the amount of the evaded duties OR §§ 35, 39: imprisonment up to 4 resp. 5 years and and fine up to 1,5 mio Euro (for evaded duties up to 500.000 Euro) imprisonement up to 8 resp. 10 years and fine up to 2,5 Mio Euro (for evaded duties more than 500.000 Euro) and (in case of §§ 35 and 39 Fiscal Penal Code) forfeiture according to § 17 Fiscal Penal Code or substitution of the value of the goods (§ 19 Fiscal Penal Code)	fine up to the twofold of the evaded duties for § 35 Fiscal Penal Code fine up to the amount of the evaded duties for § 36 Fiscal Penal Code fine up to 5 mio resp. 8 mio Euro for § 35 in connection with § 39 Fiscal Penal Code and (in case of §§ 35 and 39 Fiscal Penal Code) forfeiture according to § 17 Fiscal Penal Code or substitution of the value of the goods (§ 19 Fiscal Penal Code)	see Article 15 UCC	see Article 15 UCC	Up to BGN 5000	Up to BGN 5000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)
Article 163(1)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Up to BGN 5000	Up to BGN 5000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)
Article 163(2)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Up to BGN 5000	Up to BGN 5000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 166	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	N/A	N/A
Article 167(1)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 167(1) second subparagraph	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)
Article 177	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%-200% of the customs	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	N/A	N/A

*Comparative table – Thresholds*

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					value of the goods, which, in addition, are confiscated.	confiscated.						
Article 179	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	N/A	N/A
Article 182	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	N/A	N/A
Article 185	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Up to BGN 5000	Up to BGN 5000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	N/A	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 192(2)	fine up to 20.000 Euro (intentionally) fine up to 5.000 Euro (negligently)	fine up to 20.000 Euro (intentionally) fine up to 5.000 Euro (negligently)	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 211	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	N/A	N/A
Article 233(1)(a)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Up to BGN 2000	Up to BGN 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 241	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscat	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					ed.							
Article 242	See Article 134(1) above	See Article 134(1) above	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 3 years ; up to 3 times the value of goods	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 242(1), points (a) and (b)	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 244(1)	No free zones	No free zones	No free zones	No free zones	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	N/A	N/A

Comparative table – Thresholds

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 244(2)	No free zones	No free zones	No free zones	No free zones	A fine between BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders. for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders	A fine between BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders. for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	N/A	N/A
Article 245	No free zones	No free zones	No free zones	No free zones	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 245	N/A	N/A	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)
Article 257	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Up to BGN 2000	Up to BGN 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 262	See Article 15 above	See Article 15 above	see Article 15 UCC	see Article 15 UCC	Up to BGN 2000	Up to BGN 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 263	See Article 127 above	See Article 127 above	see Article 15 UCC	see Article 15 UCC	Up to BGN 2000	Up to BGN 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years
Article 267(2)	See Article 127 above	See Article 127 above	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscat	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					ed / I - From 3 to 10 years							
Article 267(2)	See Article 127 above	See Article 127 above	see Article 15 UCC	see Article 15 UCC	Fines amount to 100%- 200% of the customs value of the goods, which, in addition, are confiscat ed.	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 85,400 EUR; I - up to 3 years	F - up to 85,400 EUR	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)
Article 270	See Article 127 above	See Article 127 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniar y sanction for legal entities and soletarde rs - b/n BGN 500 and 2000	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibitio n - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibitio n - up to 3 years
Article 271	See Article 127 above	See Article 127 above	see Article 15 UCC	see Article 15 UCC	A fine b/n BGN 300 and 1500 or a pecuniar y sanction for legal entities and soletarde rs - b/n BGN 500 and	A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)

Comparative table – Thresholds

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	AU		BE		BG		HR		CY		CZ	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					2000							
Article 274	See Article 127 above	See Article 127 above	see Article 15 UCC	see Article 15 UCC	B/n BGN 200 and BGN 1000	B/n BGN 200 and BGN 1000	264 EUR - 6 600 EUR (2.000 - 50.000 HRK)	396 EUR - 132 000 EUR (3.000 - 1.000.000 HRK)	F - up to 8.500 EUR; I - up to 2 years	F - up to 8.500 EUR	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years	up to 4 000 000 CZK (160 000 EUR); prohibition - up to 3 years

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 15	A fine is measured in light of the customs duty evasion and degree of fault / Imprisonment up to 1,5 years in case of intentional evasion for more than DKK 100.000 (Custom Act). In case of intentional evasion for more than DKK 500.000 imprisonment up to 8 years (Criminal Code) / DKK 3.000 or over; I - 1,5 years	A fine is measured in light of the customs duty evasion and degree of fault / DKK 3.000 or over	Unintentionally: 100€ fine for those cases where the inaccuracy of the information provided does not have an impact on the calculation of customs duties and taxes / if inaccuracy has led to miscalculation of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)  Intentionally: the monetary sanction is three to five times the total of customs debt. In any case, it cannot be less than 750 EUR.	Unintentionally: 100€ fine for those cases where the inaccuracy of the information provided does not have an impact on the calculation of customs duties and taxes / if inaccuracy has led to miscalculation of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)	12-1200€ fine, pecuniary punishment 30 - 500 daily rate. For precuniary punishment same min-max for all crimes. A daily rate is the level of person's daily income, but, if less than 10€, then 10€ / For misdemeanour a detention of 1-30 days, for a crime, an imprisonment of up to 4 yrs / Penalty payment - up to 9600€.	100-3200€ for misdemeanour, 4000 - 16 mln € for crime. For all crimes, min-max the same. / Penalty payment - up to 9600€.	a duty increase at least 30 and at most 100 percent, a penalty fee at least 50 and at most 15.000 euros/up to 2 years (ordinary tax fraud) and 4 months - 4 years (serious tax fraud), up to 1 year 6 months (customs clearance offense), 4 months - 3 years (serious customs clearance offense)/1 to 120 day-fines (customs offense, minor tax evasion, minor offense of customs clearance)	Day fine and imprisonment may not be imposed a legal person. A penalty fee at least 50 and at most 15 000 euros or a duty increase at least 50 and at most 2500 euros, or at most 3 500 euros, or at least 30 percent, or at most 100 percent may be imposed a legal person.	3.700 EUR	3.700 EUR	The amount of a fine depends on the amount of the reduced import duties and the income of the offender / up to 250 €/ I - up to 5 Years	The amount of a fine depends on the amount of the reduced import duties and the income of the offender
Article 15(1)	Daily fine minimum 1.000 DKK	Daily fine minimum 1.000 DKK and maximum 100.000 DKK for each order / Minimum DKK 10.000 and maximum DKK 100.000 for each order	F - 2,500 EUR; I - up to 6 Months or Monetary Penalty	2,500 EUR	Same as Article 15 UCC	F - 100-16000€ // Penalty payment - up to 9600€.	1 - 120 day-fine/Fine or Imprisonment up to 3 months/ a penalty fee at least 50 and at most 15 000 euros or a duty increase at least 50 and at most 2500 euros, or at most 3 500 euros, or at least 30 percent or at least 100 percent may be imposed a natural	Day fine and imprisonment may not be imposed a legal person. A penalty fee at least 50 and at most 15 000 euros or a duty increase at least 50 and at most 2500 euros, or at most 3 500 euros, or at least 30 percent,	3.700 EUR	3.700 EUR	intent: up to 5.000 € (§ 31 ZollVG) / 30.000 € (§ 31a ZollVG) negligence: up to 2.500 € (§ 31 ZollVG) / 15.000 € (§ 31a ZollVG)	intent: up to 5.000 € (§ 31 ZollVG) / 30.000 € (§ 31a ZollVG) negligence: up to 2.500 € (§ 31 ZollVG) / 15.000 € (§ 31a ZollVG)

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
							person.	or at most 100 percent may be imposed a legal person.				
article 15(2)(a)	A fine is measured in light of the customs duty evasion and degree of fault / I - 1,5 years	A fine is measured in light of the customs duty evasion and degree of fault.	If inaccuracy has led to miscalculation of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)	N/A	Same as Article 15 UCC	Same as Article 15 UCC	increase in duty by at most 30% / a penalty fee at least 50 and at most 15,000 euros/1-120 day fine	increase in duty by at most 30% / a penalty fee at least 50 and at most 15,000 euros	N/A	N/A	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence)
Article 15(2)(b)	A fine is measured in light of the customs duty evasion and degree of fault or imprisonment 1,5 years .	A fine is measured in light of the customs duty evasion and degree of fault	If inaccuracy has led to miscalculation of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)	N/A	Same as Article 15 UCC	Same as Article 15 UCC	see ART 15(2)(a)	see ART 15(2)(a)	N/A	N/A	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence)
Article 23(1)	Criminal fine between DKK 3.000-7.000	Criminal fine between DKK 3.000-7.000	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC
Article 23(2)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	300 EUR	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC
Article 51	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	300 EUR	300 EUR	Same as Article 15 UCC	Same as Article 15 UCC	1-120 day fine, a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	3.700 EUR	3.700 EUR	Same as Article 15 UCC	Same as Article 15 UCC
Article 108	N/A	N/A	I - at least one year	N/A	Same as Article 15 UCC	Same as Article 15 UCC	N/A	N/A	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Articles 127	A fine is measured in light of the evaded customs duties and degree of fault / Imprisonment up to 1,5 years in case of intentional evasion for more than DKK 30.000 (Custom Act) In case of intentional evasion for more than DKK 500.000 imprisonment up until 8 years (Criminal Code).	A fine is measured in light of the evaded customs duties and degree of fault.	300 EUR	300 EUR	Same as Article 15 UCC	Same as Article 15 UCC	1-120 day fines / penalty fee 50 - 3 500 euro	penalty fee 50 - 3 500 euro	See footnote 1 <sup>4</sup>	See footnote 2 <sup>5</sup>	Same as Article 15 UCC	Same as Article 15 UCC
Article 134(1)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements / 6 months to 5 years for customs fraud for intentional infringements Up to 3 years (according to art. 179 Criminal Code)	N/A	Same as Article 15 UCC	Same as Article 15 UCC	1-120 day-fines (mild and ordinary tax fraud)/up to 2 years (ordinary tax fraud and 4 months - 4 years (serious tax fraud))	1-120 day-fines (mild and ordinary tax fraud)/up to 2 years (ordinary tax fraud and 4 months - 4 years (serious tax fraud))	<b><u>Fine</u></b> : Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises <b><u>Imprisonmen</u></b> t : Art. 414 CD: 3 ans Art. 414-2 CD : 5 ans	Fine : Art. 410 CD : 300 € à 3 000 € Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Same as Article 15 UCC	Same as Article 15 UCC
Article 134(1)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	300 EUR / Imprisonment for up to 3 years	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day fines	a penalty fee at least 50 and at most 3,500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 135(1)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	300 EUR	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day fines	N/A	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 135(2)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	100 EUR to 5,000 EUR, depending on the gravity of the offence	100 EUR to 5,000 EUR	Same as Article 15 UCC	Same as Article 15 UCC	No free zones	No free zones	Same as Article 134(1)	Same as Article 134(1)	Same as Article 15 UCC	Same as Article 15 UCC

<sup>4</sup> Fine: Article 410 CC: EUR 300 to EUR 3 000; Article 412 CC: EUR 150 to EUR 1 500; Art. 414 or 414-2 CD: Between once and twice the value of the goods; Imprisonment: Article 414 CC: 3 years; Art. 414-2 CD: 5 years/Other: Article 412 CC: confiscation of the goods; Article 414 CC: confiscation of goods, means of transport, items used to conceal fraud, property and assets which are the direct or indirect proceeds of the offence; Art. 414-2 CD: confiscation of goods, means of transport, items used to conceal fraud, property used to commit the offence or intended to commit it, and property and assets which are the direct or indirect proceeds of the offence

<sup>5</sup> Fine: Article 410 CC: EUR 300 to EUR 3 000; Article 412 CC: EUR 150 to EUR 1 500; Art. 414 or 414-2 CD: Between once and twice the value of the goods; Imprisonment: Article 414 CC: 3 years; Art. 414-2 CD: 5 years/Other: Article 412 CC: confiscation of the goods Article 414 CC: confiscation of goods, means of transport, items used to conceal fraud, property and assets which are the direct or indirect proceeds of the offence Art. 414-2 CD: confiscation of goods, means of transport, items used to conceal fraud, property used to commit the offence or intended to commit it, and property and assets which are the direct or indirect proceeds of the offence



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
									UCC	UCC		
Article 137(1) and (2)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Various, ranging from 300 to 1500 EUR depending on the offences	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day fines	a penalty fee at least 50 and at most 3,500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 139	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements / 6 months to 5 years for customs fraud for intentional infringements Up to 3 years (according to art. 179 Criminal Code) ; 6 months to 5 years for customs fraud for intentional infringements	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day-fines (mild and ordinary tax fraud)/up to 2 years (ordinary tax fraud and 4 months - 4 years (serious tax fraud))	a penalty fee at least 50 and at most 3,500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 139	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Same as Article 139 above	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day fines	a penalty fee at least 50 and at most 3,500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 140	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	1500 EUR (road) 600 EUR (sea)	1500 EUR (road) 600 EUR (sea)	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day fines	a penalty fee at least 50 and at most 3,500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 145(2)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Same as Article 139 above	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day fines	a penalty fee at least 50 and at most 3,500 euros	See footnote 3 <sup>6</sup>	See footnote 4 <sup>7</sup>	Same as Article 15 UCC	Same as Article 15 UCC

<sup>6</sup> Fine: Art. 412, 8° CD : 150 € à 1 500 € ; Art. 414-2 CD : Entre une et deux fois la valeur des marchandises / **Imprisonement** : Art. 414-2 CD : 5 ans / **Other** : Art. 412 CD : confiscation de la marchandise ; Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l’infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l’infraction

<sup>7</sup> Fine: Art. 412, 8° CD : 150 € à 1 500 € ; Art. 414-2 CD : Entre une et deux fois la valeur des marchandises / **Other** : Art. 412 CD : confiscation de la marchandise ; Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l’infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l’infraction

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Articles 147 and 148	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	twice the amount of due customs duties& taxes	twice the amount of due customs duties& taxes	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day fines	a penalty fee at least 50 and at most 3,500 euros	300 € à 3 000 €	300 € à 3 000 €	Same as Article 15 UCC	Same as Article 15 UCC
Article 149	550 DKK for each declaration	550 DKK for each declaration	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3 500 euros or duty increase at least 50 and at most 2 500 euros, at most 3 500 euros or no more than 30 percent./1-120 day fines	a penalty fee at least 50 and at most 3 500 euros or duty increase at least 50 and at most 2 500 euros, at most 3 500 euros or no more than 30 percent.	300 € à 3 000 €	300 € à 3 000 €	Same as Article 15 UCC	Same as Article 15 UCC
Articles 158(3)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Same as Article 139 above	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3,500 euros/1-120 day fines	a penalty fee at least 50 and at most 3,500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Articles 163	A fine is measured in light of the customs duty evasion and degree of fault. / Imprisonement 1,5 years	A fine is measured in light of the customs duty evasion and degree of fault.	3 to 5 times the amount of evaded duties and taxes; 6 months to 5 years for falsification 6 months to 5 years for customs fraud	3 to 5 times the amount of evaded duties and taxes	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros/up to 2 years (ordinary tax fraud) and 4 months - 4 years (serious tax fraud), up to 1 year 6 months (customs clearance offense), 4 months - 3 years (serious customs clearance offense)/1 to 120 day-fines (customs offense, minor tax evasion,	a penalty fee at least 50 and at most 15.000 euros/€ 850 to € 850,000.	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
							minor offense of customs clearance)					
Article 163(1)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Same as Article 139 above	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3.500 euros/1 - 120 day-fines	a penalty fee at least 50 and at most 3.500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 163(2)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Same as Article 139 above	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 3.500 euros/1 - 120 day-fines	a penalty fee at least 50 and at most 3.500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 166	A fine is measured in light of the evaded customs duties and degree of fault. / Imprisonement 1,5 years.	A fine is measured in light of the customs duty evasion and degree of fault.	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 167(1)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Same as Article 139 above	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 167(1) second subparagraph	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 177	A fine is measured in light of the evaded customs duties and degree of fault / I - 1,5 years	A fine is measured in light of the evaded customs duties and degree of fault.	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements / customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 179	A fine is measured in light of the evaded customs duties and degree of fault / I - 1,5 years	A fine is measured in light of the evaded customs duties and degree of fault.	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 182	A fine is measured in light of the evaded customs duties and degree of fault / I - 1,5 years	A fine is measured in light of the evaded customs duties and degree of fault.	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 185	A fine is measured in light of the evaded customs duties and degree of fault / I - 1,5 years	A fine is measured in light of the evaded customs duties and degree of fault.	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 192(2)	Fine DKK 3.000 or over / I - 6 months	Fine DKK 3.000 and over	1500 euros, according to Customs Code / up to 2 years, according to Criminal Code	N/A	Same as Article 15 UCC	Same as Article 15 UCC	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 211	A fine is measured in light of the evaded customs duties and degree of fault / I - 1,5 years	A fine is measured in light of the evaded customs duties and degree of fault.	300 EUR in case of non intentional infringement or customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence 3 to 5 times of evaded customs duties in case of intentional infringements /	N/A	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 233(1)(a)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	300 EUR, plus 100 EUR per day	300 EUR, plus 100 per day	Same as Article 15 UCC	100-3200€ for misdemeanour, 4000 - 16 mln € for crime. For all crimes, min-max the same. / Penalty payment - up to 9600€.	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 241	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Twice the amount of customs duties and taxes corresponding to the difference in the goods	Twice the amount of customs duties and taxes corresponding to the difference in the goods	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 242	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 242(1), points (a) and (b)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	300 EUR	300 EUR	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 244(1)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	100 EUR to 5,000 EUR	100 EUR to 5,000 EUR	Same as Article 15 UCC	Same as Article 15 UCC	No free zones	No free zones	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 244(2)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	100 EUR to 5,000 EUR	100 EUR to 5,000 EUR	Same as Article 15 UCC	Same as Article 15 UCC	No free zones	No free zones	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 245	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	twice the amount of customs duties and taxes corresponding to the goods missing	twice the amount of customs duties and taxes corresponding to the goods missing	Same as Article 15 UCC	Same as Article 15 UCC	No free zones	No free zones	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 245	A fine is measured in light of the evaded customs duties and degree of fault. / I - 1,5 years	A fine is measured in light of the evaded customs duties and degree of fault.	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements / customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence	N/A	Same as Article 15 UCC	Same as Article 15( UCC	Same as Article 15 (1) UCC	Same as Article 15 (1) UCC	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 257	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Same as Article 245 above	N/A	Same as Article 15 UCC	Same as Article 15 UCC	Penalty fee at least 50 and at most 3500 euros/ 1-120 day fines	Penalty fee at least 50 and at most 3500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 262	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	Penalty fee at least 50 and at most 3500 euros/ 1-120	Penalty fee at least 50 and at most 3500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)											
	DK		EL		EE		FI		FR		DE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
							day fines					
Article 263	A fine is measured in light of the evaded customs duties and degree of fault / I - 1,5 years	A fine is measured in light of the evaded customs duties and degree of fault.	500 EUR	500 EUR	Same as Article 15 UCC	Same as Article 15 UCC	Penalty fee at least 50 and at most 3500 euros/ 1-120 day fines	Penalty fee at least 50 and at most 3500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 267(2)	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	500 EUR	500 EUR	Same as Article 15 UCC	Same as Article 15 UCC	Penalty fee at least 50 and at most 3500 euros/ 1-120 day fines	Penalty fee at least 50 and at most 3500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 267(2)	A fine is measured in light of the evaded customs duties and degree of fault. / I - 1,5 years	A fine is measured in light of the evaded customs duties and degree of fault.	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements / customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence	N/A	Same as Article 15 UCC	Same as Article 15 UCC	Penalty fee at least 50 and at most 15 000 euros	Penalty fee at least 50 and at most 15 000 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 270	Same as Article 267(2) above	Same as Article 267(2) above	500 EUR	500 EUR	Same as Article 15 UCC	Same as Article 15 UCC	Penalty fee at least 50 and at most 3500 euros/ 1-120 day fines	Penalty fee at least 50 and at most 3500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 271	Same as Article 267(2) above	Same as Article 267(2) above	300 EUR	300 EUR	Same as Article 15 UCC	Same as Article 15 UCC	Penalty fee at least 50 and at most 3500 euros/ 1-120 day fines	Penalty fee at least 50 and at most 3500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC
Article 274	Same as Article 267(2) above	Same as Article 267(2) above	300 EUR	300 EUR	Same as Article 15 UCC	Same as Article 15 UCC	Penalty fee at least 50 and at most 3500 euros/ 1-120 day fines	Penalty fee at least 50 and at most 3500 euros	Same as Article 134(1) UCC	Same as Article 134(1) UCC	Same as Article 15 UCC	Same as Article 15 UCC



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU		MT	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 15	See footnote 5 <sup>8</sup>	See footnote 5	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	Penal fine 5 to 10 times the duties evaded / I-up to 5 years of imprisonment	N/A	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	80 euros to 780 euros/720 euros to 1170 euros /50 to 2 000 Minimum Standard of Living (MSL, see comment 8) /I - 15 to 90 days in custody/up to 6 YRS	390 euros to 1950 euros / 1100 euros to 6000 euros	EUR 250-625 without being < the evaded duties x10/8 to 30 days or 4 months to 5 years	EUR 250-625 without being < the evaded duties x10	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 15(1)	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(b) of the Customs Act is up to HUF 125 000.	There is no customs debt, so the fine is up to HUF 850 000 for all persons other than natural persons under Article 84(10)(b) of the Customs Law.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	5,000 - 10,000 euros / suspension and revocation of authorisation	5,000 - 10,000 euros / suspension and revocation of authorisation	Warning or Fine - up to 150 units of fine	N/A			25-250 euros	25-250 euros	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
article 15(2)(a)	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years			Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	30 euros - 1900 euros/Warning	N/A	2x or 10x the rights on the undeclared part	2x or 10x the rights on the undeclared part	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A

<sup>8</sup> According to Article 84 (8) of the Customs Act, if a customs deficit occurs, the amount of the customs administrative fine is, as a general rule, 50% of the customs deficit. Pursuant to Article 84 (10) of the Customs Act, if the submission of the goods declaration, the accuracy of the data of the goods declaration, notification, retention of documents; customs supervision, customs administration matters; customs procedures; decisions relating to the application of customs legislation; duty-free; Infringements or omissions in a free zone or transit area as a result of a customs deficit, with the exceptions set out in paragraphs 12 and 13, Article 85 (1), (3) and (4) and Article 86, a) in the case of a natural person in the case of an infringement related to the submission of a goods declaration, the accuracy of the data of the goods declaration, notification, preservation of documents, up to HUF 100,000; b) in the case of a violation related to customs supervision, customs administration, customs procedures and customs exemptions, up to HUF 125,000 in the case of a natural person; c) in the case of a natural person, an amount of up to HUF 150,000 shall be established in the case of a violation related to decisions related to the application of customs legislation and a free zone or transit area. According to Article 11 of the Infringement Act, the minimum amount of a fine is five thousand forints and the highest is one hundred and fifty thousand forints. A Btk. According to Article 50, the fine shall be imposed by determining the number of daily items of the fine and the amount corresponding to the one-day item in relation to the offender's property, income, personal circumstances and way of life, taking into account the material gravity of the offense. (2) A person who is sentenced to a fixed term of imprisonment for a criminal offense committed for the purpose of gaining profit if he or she has adequate income or property shall also be sentenced to a fine. (3) The minimum rate of a fine shall be thirty and the maximum rate shall be five hundred and forty-day items. The amount of an overnight item must be set at a minimum of one thousand and a maximum of five hundred thousand forints. According to Article 396 (1), in the case of budgetary fraud, the maximum term of imprisonment is 3 years, with a maximum of 10 years in qualified cases.

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU			MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 15(2)(b)	Same as Article 15(2)(a)	Same as Article 15(2)(a)			<p>If the total customs duties payable according to the assessment are greater than those calculated on the basis of the declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows:</p> <p>(a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply;</p> <p>(b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed;</p> <p>(c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed;</p> <p>(D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed;</p> <p>(e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.</p>	<p>If the total customs duties payable according to the assessment are greater than those calculated on the basis of the declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows:</p> <p>(a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply;</p> <p>(b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed;</p> <p>(c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed;</p> <p>(D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed;</p> <p>(e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.</p>	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	30 euros - 1900 euros/Warning	N/A	<p>or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241) /on exit: EUR 50 per missing document (244)</p>	<p>or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241) /on exit: EUR 50 per missing document (244)</p>	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 23(1)	<p>If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(c) of the Customs Act, it is up to HUF 150 000.</p>	<p>If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then, in accordance with Article 84(10)(c) of the Customs Law, for all persons other than natural persons, the amount of the fine is up to HUF 1 million.</p>	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	30 euros - 1900 euros/Warning	N/A	125-1250 euros /seizure and confiscation	125-1250 euros /seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 23(2)	Same as Article 23(1)	Same as Article 23(1)	Same as Article	Same as Article	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	30 euros - 1900 euros/Warning	N/A	same as ART 23(1)	same as ART 23(1)	Same as Article 23(1)	N/A



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU		NP	MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
			23(1)	23(1)					ng					
Article 51	According to Article 84(10)(a) of the Customs Act, natural persons may be fined by a customs administration fine of up to HUF 100 000 if no customs debt arises.	According to Article 84(10)(a) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 500 000 if no customs debt arises.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	200 euros to 1040 euros /15 to 2 000 Minimum Standard of Living (MSL, see comment 8) /I - up to 8 YRS/Community service 1 mnth -1 year/restriction of liberty 3 mnths to 2 yrs / arrest 10-45 days	390 euros to 1950 euros / 1100 euros to 6000 euros	same as ART 23(1)	same as ART 23(1)	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 108	N/A	N/A	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	5-10x entitlements/8 days - 1 months / 4 months - 5 years	5-10x entitlements	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Articles 127	Same as Article 51	Same as Article 51	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 50 units of fine	Warning or Fine - up to 50 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	5-10x rights, x2 if repeated/minimum 4 months - 1 year max / 4 months - 5 years /seizure and confiscation	5-10x rights, x2 if repeated/minimum 4 months - 1 year max / seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 134(1)	A customs debt arises, and therefore, according to Article	A customs debt arises, and therefore, according to Article 84(8) of the	S.C. up to 5,000 / C.I. up	S.C. up to 5,000 / C.I. up	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See footnote <sup>9</sup>	Warning or Fine -	Same as Article 15 UCC	Same as Article 15 UCC	125-1250 euros / seizure and confiscation	seizure and confiscation	3 x duty payable/ 5 x duty	N/A

<sup>9</sup> Warning or Fine - up to 400 units of fine /I - up to 2 years or temporary deprivation of liberty/community service/ fine, with or without the confiscation of property; a group of persons according to a prior agreement: up to three years or temporary deprivation of liberty, or community service, or a fine, with or without the confiscation of property; if it has been committed on a large scale: up to six years, with or without confiscation of property, with or without probationary supervision, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment or the right to take up a specific office for a period up to five years

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU		MT	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
	84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000./Btk. According to Article 396(1), in the event of budget fraud, the maximum custodial sentence shall normally be 3 years, up to a maximum of 10 years in qualified cases.	Customs Act, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000./Btk. According to Article 396(1), in the event of budget fraud, the maximum custodial sentence shall normally be 3 years, up to a maximum of 10 years in qualified cases.	to126,970 / S.C. up to 12 Months / C.I. up to 5 years	to126,970 / S.C. up to 12 Months / C.I. up to 5 years				up to 800 units of fine		e 15 UCC			endangered whichever is the lesser (minimum EUR 600)	
Article 134(1)	same as above	same as above	S.C. up to 5,000 / C.I. up to126,970 / S.C. up to 12 Months /	S.C. up to 5,000 / C.I. up to126,970 / S.C. up to 12 Months	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Same as Article 134(1)	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125-1250 euros / seizure and confiscation	seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU		MT	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
			C.I. up to 5 years	/ C.I. up to 5 years									lesser (minimum EUR 600)	
Article 135(1)	There is a customs deficit and therefore, according to Article 84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit.	There is a customs deficit and therefore, according to Article 84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125 euros ou moitié - totalité de la valeur si marchandise prohibée	125 euros ou moitié - totalité de la valeur si marchandise prohibée	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 135(2)	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(c) of the Customs Act, it is up to HUF 150 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then, in accordance with Article 84(10)(c) of the Customs Law, for all persons other than natural persons, the amount of the fine is up to HUF 1 million.	No free zones	No free zones	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	N/A	N/A	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 137(1) and (2)	sans as Article 137 (1) to (2) UCC	sans as Article 137 (1) to (2) UCC	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 125 or half — total value if prohibited goods	EUR 125 or half — total value if prohibited goods	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU			MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 139	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	5-10x rights, x2 if repeated/minimum 4 months - 1 year max / 4 months - 5 years /seizure and confiscation	5-10x rights, x2 if repeated/seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 139	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	5-10x rights, x2 if repeated/minimum 4 months - 1 year max / 4 months - 5 years /seizure and confiscation	5-10x rights, x2 if repeated/seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 140	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(b) of the Customs Act, it is up to HUF 125 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in accordance with Article 84(10)(b) of the Customs Law for all persons other than natural persons, the amount of the customs fine is HUF 850 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	5-10x entitlements	5-10x entitlements	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 145(2)	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	24 - 250 euros	24 - 250 euros	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU		NP	MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
	case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.											600)	
Articles 147 and 148	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(c) of the Customs Act, it is up to HUF 150 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then, in accordance with Article 84(10)(c) of the Customs Law, for all persons other than natural persons, the amount of the fine is up to HUF 1 million.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125-1250euros/seizure and confiscation	125-1250euros/seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 149	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125-1250euros/seizure and confiscation	125-1250euros/seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Articles 158(3)	Same as Article 134 (1) UCC.	Same as Article 134 (1) UCC.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125-1250euros/seizure and confiscation	125-1250euros/seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU			MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Articles 163	Same as Article 134(1) UCC	Same as Article 134(1) UCC	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 250-625 without being < the evaded duties x10/8-30 days ou 4 months-5 years	EUR 250-625 without being < the evaded duties x10/	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 163(1)	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)/seizure and confiscation of the undeclared party	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)/seizure and confiscation of the undeclared party	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 163(2)	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	N/A	Same as Article 15 UCC	Same as Article 15 UCC	25-250 euros	25-250 euros	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU		MT	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 166	<p>According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life.</p> <p>(2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine.</p> <p>(3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000./Btk. Under Article 403(1), he is punishable by a term of imprisonment of up to 3 years.</p>	<p>According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life.</p> <p>(2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine.</p> <p>(3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000./Btk. Under Article 403(1), he is punishable by a term of imprisonment of up to 3 years.</p>	<p>S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years</p>	<p>S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years</p>	<p>see Article 15(2)(b) UCC</p>	<p>see Article 15(2)(b) UCC</p>	<p>N/A</p>	<p>N/A</p>	<p>Same as Article 15 UCC</p>	<p>Same as Article 15 UCC</p>	<p>EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded/8 days -30 days or 4 months -5 years</p>	<p>EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded</p>	<p>3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)</p>	<p>N/A</p>



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU			MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 167(1)	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	Art 221: 5-10x droits fraudés si marchandise prohibée 1-2x valeur/4 months -1year ou 4 months -5 years	Art 221: 5-10x droits fraudés si marchandise prohibée 1-2x valeur	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 167(1) second subparagraph	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)/seizure and confiscation of the undeclared party	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 177	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment of up to 3 years.	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment of up to 3 years.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded/8 days -30 days ou 4 months-years	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU			MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 179	Same as Article 166 UCC	Same as Article 166 UCC	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded/8 days -30 days ou 4 months-years	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 182	Same as Article 166 UCC	Same as Article 166 UCC	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded/8 days -30 days ou 4 months-years	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 185	Same as Article 166 UCC	Same as Article 166 UCC	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded/8 days -30 days ou 4 months-years	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 192(2)	According to Article 84(10)(b) of the Customs Act, a customs administration fine of up to HUF 125 000 may be imposed.	According to Article 84(10)(b) of the Customs Act, a customs administration fine of up to HUF 850 000 may be imposed on all persons other than natural persons.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 125 or half — total value if prohibited goods	EUR 125 or half — total value if prohibited goods	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU			MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 211	Same as Article 166 UCC	Same as Article 166 UCC	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded/8 days -30 days ou 4 months-years	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 233(1)(a)	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	1X-2X duties; if prohibited goods: half — total value, otherwise EUR 125 if free goods/confiscation	1X-2X duties; if prohibited goods: half — total value, otherwise EUR 125 if free goods/confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 241	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(b) of the Customs Act, it is up to HUF 125 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in accordance with Article 84(10)(b) of the Customs Law for all persons other than natural persons, the amount of the customs fine is HUF 850 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	125-1250 euros / seizure and confiscation	125-1250 euros / seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 242	Same as Article 134(1) UCC	Same as Article 134(1) UCC	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125-1250 euros / seizure and confiscation	125-1250 euros / seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU		MT	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 242(1), points (a) and (b)	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	Warning or Fine - up to 150 units of fine	Warning or Fine - up to 150 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125-1250 euros / seizure and confiscation	125-1250 euros / seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 244(1)	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises.	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises.	No free zones	No free zones	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	400 euros/ demolition or restauration	400 euros/ demolition or restauration	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 244(2)	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises.	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises.	No free zones	No free zones	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	EUR 125-375, if prohibited: half — total value	EUR 125-375, if prohibited: half — total value	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 245	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(c) of the Customs Act, it is up to HUF 150 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then, in accordance with Article 84(10)(c) of the Customs Law, for all persons other than natural persons, the amount of the fine is up to HUF 1 million.	No free zones	No free zones	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125-1250 euros / seizure and confiscation	125-1250 euros / seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 245			S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	125-1250 euros / seizure and confiscation	125-1250 euros / seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU			MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 257	Same as Article 166 UCC	Same as Article 166 UCC	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	EUR 125-375, if prohibited: half — total value	EUR 125-375, if prohibited: half — total value	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 262	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(b) of the Customs Act, it is up to HUF 125 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in accordance with Article 84(10)(b) of the Customs Law for all persons other than natural persons, the amount of the customs fine is HUF 850 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	EUR 125-375, if prohibited: half — total value	EUR 125-375, if prohibited: half — total value	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 263	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(a) of the Customs Act is up to HUF 100 000.	There is no customs debt, so the fine under Article 84(10)(a) of the Customs Act is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	50 euros/document	50 euros/document	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 267(2)	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(b) of the Customs Act is up to HUF 125 000.	There is no customs debt, so the fine under Article 84(10)(b) of the Customs Act is up to HUF 850 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	50 euros/document	50 euros/document	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)													
	HU		IE		IT		LV		LT		LU			MT
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 267(2)	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(c) of the Customs Act is up to HUF 150 000./Btk. Article 403(1) provides that a term of imprisonment of up to 3 years shall be imposed	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(c) of the Customs Act is up to HUF 150 000./Btk. Article 403(1) provides that a term of imprisonment of up to 3 years shall be imposed	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded/8 days -30 days ou 4 months-years	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 270	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	5-10x rights, x2 if repeated/minimum 4 months - 1 year max / 4 months - 5 years /seizure and confiscation	5-10x rights, x2 if repeated/seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 271	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(a) of the Customs Code is 100. Up to HUF 000.	There is no customs debt, so the fine under Article 84(10)(a) of the Customs Act is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 134(1) UCC	Warning or Fine - up to 800 units of fine	Same as Article 15 UCC	Same as Article 15 UCC	5-10x rights, x2 if repeated/minimum 4 months - 1 year max / 4 months - 5 years /seizure and confiscation	5-10x rights, x2 if repeated/seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A
Article 274	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(a) of the Customs Code is 100. Up to HUF 000.	There is no customs debt, so the fine under Article 84(10)(a) of the Customs Act is up to HUF 500 000.	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	S.C. up to 5,000 / C.I. up to 126,970 / S.C. up to 12 Months / C.I. up to 5 years	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	N/A	N/A	Same as Article 15 UCC	Same as Article 15 UCC	5-10x rights, x2 if repeated/minimum 4 months - 1 year max / 4 months - 5 years /seizure and confiscation	5-10x rights, x2 if repeated/seizure and confiscation	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600)	N/A





**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 15	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded/Infringement. Detention up to 6 months. Crime up to 6 years.	3rd and 5th cat.	F-up to 720 daily fines/I-up to 5 years /confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / 1 - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / 1 - up to 3 years / 500€ to 330.000€	imprisonment from 3 to 10 years	N/A	up to 3 319,39 EUR	up to 99 581,75 EUR	N/A	N/A	150 € - 600.000 €	150 € - 600.000 €	200 SEK - 150 000 SEK / 1 0-6 YRS/ 20% of the Withdrawn Customs duty	20% of the Withdrawn Customs duty
Article 15(1)	Fine - 3rd category	Fine - 3rd and 5th cat.	F-up to 720 daily fines	N/A	From 75€ to 7500€	From 150€ to 15.000€	From 500 lei to 1,500 lei / Contravention	From 500 lei to 1,500 lei	up to 3 319,39 EUR /REPRIM AND	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	F - 50 % — 150 % of the difference between the amount calculated by the administration and the amount derived from the data declared ; 1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000); 100 % — 600 % of the value of smuggled goods (minimum EUR 500); 1 - 1 to 5 years;		200 SEK - 150 000 SEK	n/a

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
article 15(2)(a)	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded/Infringement. Detention up to 6 months. Crime up to 6 years.	3rd and 5th cat.	F-up to 720 daily fines/I-up to 5 years /confiscation	N/A	From 75€ to 5750€	From 150€ to 11.500€	From 1,500 to 3,000 lei / Contravention	From 1,500 to 3,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdraw of Customs duty
Article 15(2)(b)	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded/Infringement. Detention up to 6 months. Crime up to 6 years.	3rd and 5th cat.	F-up to 720 daily fines/I-up to 5 years /confiscation	N/A	From 75€ to 5750€	From 150€ to 11.500€	From 500 lei to 8, 000 lei	From 3,000 lei to, 8,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdraw of Customs duty
Article 23(1)	Fine 3nd cat (EUR 8,700). Gedl fine 5e Cat. (EUR 87,000) If designed up to 100 % of the amount of duty/I- 6 Months - 6 Years/default penalty of EUR 335 or a fine of up to 100 % of the amount of duty	Fine 3nd cat (EUR 8,700). Gedl fine 5e Cat. (EUR 87,000) If designed up to 100 % of the amount of duty/default penalty of EUR 335 or a fine of up to 100 % of the amount of duty	N/A	N/A	N/A	N/A	From 1,500 to 3,000 lei	N/A	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I - 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdraw of Customs duty
Article 23(2)	Fine 3rd cat(max€ 8.700)/ ADM F 335 EUR	Fine 3th cat (maximum of EUR 8.700).A fine may be imposed up to a maximum of the next higher category.	N/A	N/A	N/A	N/A	From 500 lei to 1,500 lei:	From 500 lei to 1,500 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I – 0-6 yrs	n/a
Article 51	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded/I - 6 months - 4 years	3th and 5th cat and in the case of legal person 6th cat (EUR 870.000)	F-up to 180 daily fines	N/A	From 75€ to 3750€	From 150€ to 7500€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / 20% Withdraw of Customs duty	20% Withdraw of Customs duty

Comparative table – Thresholds

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 108	N/A	N/A	N/A	N/A	N/A	N/A	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	I -MAX 12 YRS	1 500 EUR - 1 600 000 EUR/dissolution of legal personality, prohibition of business/activity, publishing of judgement of conviction; protective measure- partial confiscation of property	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	n/a	n/a
Articles 127	Fine – 3rd category, or fine not exceeding once the amount of the import duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the import duties/ I – up to 4 years	Fine – 3rd category, or fine not exceeding once the amount of the import duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the import duties	N/A	N/A	From 75€ to 3750€	From 150€ to 7500€	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	n/a
Article 134(1)	Fine – 2 <sup>nd</sup> category (4 350 eur)	Fine – 2 <sup>nd</sup> category (4 350 eur)	F-up to 720 daily fines /I - up to 3 years - Confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / ancillary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR/I - MAX 12 YRS /FORFEITURE	up to 99 581,75 eur - ADM, Criminal - 1 500 eur to 1 600 000 eur /Forfeiture/ Dissolution / Prohibition/ Publishing judgment / Confiscation	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I - 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdraw of Customs duty

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 134(1)	Fine – 2 <sup>nd</sup> category (4 350 eur)	Fine – 2 <sup>nd</sup> category (4 350 eur)	F-up to 720 daily fines /I - up to 3 years - Confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	from 3,000 lei to 8,000 lei:	from 3,000 lei to 8,000 lei:	up to 3 319,39 eur/I - MAX 12 YRS /Forfeiture	up to 99 581,75 eur - ADM, Criminal - 1 500 eur to 1 600 000 eur /Forfeiture/ Dissolution / Prohibition/ Publishing judgment / Confiscation	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I - 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdraw of Customs duty
Article 135(1)	Fine – 3rd category, or fine not exceeding once the amount of the import duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the import duties/ I – up to 4 years	Fine – 3rd category, or fine not exceeding once the amount of the import duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the import duties	F-up to 720 daily fines	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 eur/ Forfeiture	up to 99 581,75 eur/ Forfeiture	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I - 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdraw of Customs duty
Article 135(2)	No free zones	No free zones	N/A	N/A	from 250€ to 165000€ / anciliary	from 500€ to 330.000€ / anciliary	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 eur/ Forfeiture	up to 99 581,75 eur/ Forfeiture	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	No free zones	No free zones
Article 137(1) and (2)	Fine – 3rd category, or fine not exceeding once the amount of the import duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the import duties/ I – up to 4 years	Fine – 3rd category, or fine not exceeding once the amount of the import duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the import duties	N/A	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I - 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdraw of Customs duty

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 139	Fine – 3rd category, or fine not exceeding once the amount of the impport duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the impport duties/ I – up to 4 years	Fine – 3rd category, or fine not exceeding once the amount of the impport duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the impport duties	F-up to 720 daily fines/I-up to 5 years /confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	imprisonme nt from 3 to 10 years / prohibition of rights		up to 3 319,39 eur/ Forfeiture	up to 99 581,75 eur/ Forfeiture	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I - 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdra w of Customs duty
Article 139	Fine – 3rd category, or fine not exceeding once the amount of the impport duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the impport duties/ I – up to 4 years	Fine – 3rd category, or fine not exceeding once the amount of the impport duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the impport duties	F-up to 720 daily fines/I-up to 5 years /confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 500 lei to 1,500 lei	From 500 lei to 1,500 lei	up to 3 319,39 eur/ Forfeiture	up to 99 581,75 eur/ Forfeiture	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I - 0-6 YRS/ 20% Withdraw of Customs duty	20% Withdra w of Customs duty
Article 140	Fine – 3rd category, or fine not exceeding once the amount of the impport duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the impport duties/ I – up to 4 years	Fine – 3rd category, or fine not exceeding once the amount of the impport duties Evasion – Fine – 4 <sup>th</sup> category or fine not exceeding once the amount of the impport duties	F-up to 720 daily fines/I-up to 3 years /confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 3,000 lei to 8,000 lei	From 3,000 lei to 8,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / 20% Withdraw of Customs duty	20% Withdra w of Customs duty
Article 145(2)	Fine – 3rd category (8 700 eur) and 5th category (87 000 eur). Maximum fine up to 100% of the duties/ I - 6 months (detention) – 4 years (crime)	Fine – 3rd category (8 700 eur) and 5th category (87 000 eur). Maximum fine up to 100% of the duties	F- up to 240 daily fines	N/A	From 75€ to 3750€ / anciliary	From 150€ to 7500€ / anciliary	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 eur /Repriman d	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	N/A



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Articles 147 and 148	Fine – 2 <sup>nd</sup> category (3 350 eur)	Fine – 2 <sup>nd</sup> category (3 350 eur)	F- up to 240 daily fines	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	N/A
Article 149	Fine 3rd category (8 700 eur) – maximum 100% of the amount of the duty	Fine 3rd category (8 700 eur) – maximum 100% of the amount of the duty	F- up to 240 daily fines	N/A	From 75€ to 3750€	From 150€ to 7500€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 eur/ Forfeiture	up to 99 581,75 eur/ Forfeiture	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / 20% Withdraw of Customs duty	20% Withdra w of Customs duty
Articles 158(3)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F-up to 720 daily fines/I- up to 3 years /confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 500 lei to 1,500 lei:	From 500 lei to 1,500 lei:	up to 3 319,39 eur/ Forfeiture	up to 99 581,75 eur/ Forfeiture	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I – 0 to 6 yrs	n/a
Articles 163	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 6 years (crime)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F-up to 720 daily fines/I- up to 5 years /confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	Imprisonme nt for 3 to 10 years		up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / 20% Withdraw of Customs duty	20% Withdra w of Customs duty
Article 163(1)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 4	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 %	F- up to 720 daily fines	N/A	From 75€ to 3750€	From 150€ to 7500€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / 20% Withdraw of Customs duty	20% Withdra w of Customs duty

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
	years (crime)	of the duties evaded.														
Article 163(2)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 4 years (crime)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F- up to 720 daily fines	N/A	From 75€ to 3750€	From 150€ to 7500€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / 20% Withdraw of Customs duty	20% Withdraw w of Customs duty
Article 166	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 6 years (crime)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F- up to 720 daily fines/I - up to 2 years/confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei / Imprisonment for 3 to 10 years	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 15 UCC	See Article 15 UCC
Article 167(1)	Fine 2 <sup>nd</sup> category (3 350 eur)	Fine 2 <sup>nd</sup> category (3 350 eur)	N/A	N/A	From 75€ to 3750€	From 150€ to 7500€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / 500 kr, 1000 kr if not fulfilling the obligation within a period given by SV authorities	n/a
Article 167(1) second subparagraph	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 4 years (crime)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F- up to 720 daily fines	N/A	From 75€ to 3750€	From 150€ to 7500€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	n/a
Article 177	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine -	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category	F- up to 720 daily fines/ I - up to 2 years/confiscati	N/A	360 day fines (1 day fine = 1 euro and	360 day fines (1 day fine = 1 euro and	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000	LP : 2 000 eur - 125 000 eur ; RPLP : 400	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	n/a



**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
	up to 100 % of the duties evaded/ I – 6 months (detention) – 6 years (crime)	(21 750 eur). Maximum fine - up to 100 % of the duties evaded.	on		500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€					eur	eur – 4 000 eur				
Article 179	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 6 years (crime)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F- up to 720 daily fines/ I - up to 2 years/confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	n/a
Article 182	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 6 years (crime)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F- up to 720 daily fines/ I - up to 2 years/confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	n/a
Article 185	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 6 years (crime)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F- up to 720 daily fines/ I - up to 2 years/confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	n/a

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 192(2)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur) / I – up to 2 years	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur)	F- up to 720 daily fines/ I - up to 3 years/confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 500 lei to 1500 lei / Improsinement from 3 months to 2 years	From 500 lei to 1500 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	n/a
Article 211	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded/ I – 6 months (detention) – 6 years (crime)	Fine - 3 <sup>rd</sup> category (8,700 eur) or 4 <sup>th</sup> category (21 750 eur). Maximum fine - up to 100 % of the duties evaded.	F- up to 720 daily fines/ I - up to 2 years/confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 3,000 lei to 8,000 lei	From 3,000 lei to 8,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I – 0 to 6 yrs	n/a
Article 233(1)(a)	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	F- up to 720 daily fines	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I – 0 to 6 yrs / 20 % of the withdraw on customs duty	20 % of the withdraw on customs duty
Article 241	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	F- up to 720 daily fines	N/A	from 250€ to 165.000€ / anciliary	from 500€ to 165.000€ / anciliary	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I – 0 to 6 yrs / 20 % of the withdrawn customs duty	20 % of the withdraw on customs duty

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 242	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	F- up to 720 daily fines/ I - up to 3 years/confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 500 lei to 1500 lei	From 500 lei to 1500 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK / I – 0 to 6 yrs / 20 % of the withdrawn customs duty	20 % of the withdrawn customs duty
Article 242(1), points (a) and (b)	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	F- up to 240 daily fines	N/A	from 250€ to 165.000€ / anciliary	from 500€ to 330.000€ / anciliary	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK ; 20 % of the withdrawn customs duty	N/A
Article 244(1)	No free zones	No free zones	F- up to 240 daily fines	N/A	from 250€ to 165.000€ / anciliary	from 500€ to 330.000€ / anciliary	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	No free zones	No free zones
Article 244(2)	No free zones	No free zones	F- up to 240 daily fines	N/A	from 250€ to 165.000€ / anciliary	from 500€ to 330.000€ / anciliary	Minimum 1,500 lei	Minimum 1,500 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	No free zones	No free zones
Article 245	No free zones	No free zones	F- up to 240 daily fines	N/A	from 250€ to 165.000€ / anciliary	from 500€ to 330.000€ / anciliary	Imprisonment 3 to 10 years	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	No free zones	No free zones
Article 245	No free zones	No free zones	F- up to 720 daily fines/I-up to 2 years/confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€	Imprisonment 3 to 10 years	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	See Article 15 above	See Article 15 above

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
					250€ to 165.000€ / I - up to 3 years / anciliary	/ I - up to 3 years / 500€ to 330.000€										
Article 257	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	N/A	N/A	from 250€ to 165.000€ / anciliary	from 500€ to 165.000€ / anciliary	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	N/A
Article 262	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	Default penalty - administrative fine of up to EUR 335 ( intent or serious misconduct) or administrative fine not exceeding 100 % of the amount of duty.	N/A	N/A	from 250€ to 165.000€ / anciliary	from 500€ to 165.000€ / anciliary	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK ; 20% of the withdraw customs duty	20% of the withdraw customs duty
Article 263	Fine 3rd category (8 700 eur)	Fine 3rd category (8 700 eur)	N/A	N/A	From 75€ to 3750€	From 150€ to 7500€	From 3,000 lei to 8,000 lei	From 3,000 lei to 8,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	N/A
Article 267(2)	Fine 3rd category (8 700 eur)	Fine 3rd category (8 700 eur)	F- up to 720 daily fines/I - up to 5 years / confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 3,000 lei to 8,000 lei	From 3,000 lei to 8,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	F-200 SEK - 150 000 SEK ; I - 0-6 years	N/A

**Comparative table – Thresholds**

Article UCC	Thresholds (level of fines, number of years, confiscation of goods , etc)															
	NL		PL		PT		RO		SK		SI		ES		SE	
	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP	NP	LP
Article 267(2)	Fine 3rd category (8 700 eur) / I – 6 months	Fine 3rd category (8 700 eur)	F- up to 720 daily fines/I - up to 2 years / confiscation	N/A	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / anciliary	360 day fines (1 day fine = 1 euro and 500 euros)/ ADM Fine: from 250€ to 165.000€ / I - up to 3 years / 500€ to 330.000€	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	F-200 SEK - 150 000 SEK ; I - 0-6 years	N/A
Article 270	Fine 3rd category (8 700 eur) or 4th category (21 750 eur). Maximum fine up to 100% of the amount of the duty / I – up to 1 year	Fine 3rd category (8 700 eur) or 4th category (21 750 eur). Maximum fine up to 100% of the amount of the duty	F- up to 720 daily fines/I - up to 5 years / confiscation	N/A	From 75€ to 3750€	From 150€ to 7500€	From 3,000 lei to 8,000 lei	From 3,000 lei to 8,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	N/A
Article 271	Fine 3rd category (8 700 eur) or 4th category (21 750 eur). Maximum fine up to 100% of the amount of the duty / I – up to 1 year	Fine 3rd category (8 700 eur) or 4th category (21 750 eur). Maximum fine up to 100% of the amount of the duty	F- up to 720 daily fines/I - up to 5 years / confiscation	N/A	From 75€ to 3750€	From 150€ to 7500€	From 3,000 lei to 8,000 lei	From 3,000 lei to 8,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	N/A
Article 274	Fine 3rd category (8 700 eur) or 4th category (21 750 eur). Maximum fine up to 100% of the amount of the duty / I – up to 1 year	Fine 3rd category (8 700 eur) or 4th category (21 750 eur). Maximum fine up to 100% of the amount of the duty	F- up to 240 daily fines	N/A	From 75€ to 3750€	From 150€ to 7500€	From 3,000 lei to 8,000 lei	From 3,000 lei to 8,000 lei	up to 3 319,39 EUR	up to 99 581,75 EUR	NP : 300 eur - 75 000 eur ; IST : 1 000 eur – 125 000 eur	LP : 2 000 eur - 125 000 eur ; RPLP : 400 eur – 4 000 eur	see Article 15(2)(b) UCC	see Article 15(2)(b) UCC	200 SEK - 150 000 SEK	N/A

**Comparative table – Application of sanctions**

Article UCC	Application of sanctions																											
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE	
Article 15	F/I/ADM DUTY	F/I/Confiscation	F/I	F	F/I	N/A	DK	F/I	F/I/Pecuniary punishment /Detention/Penalty payment	F/ADM F/I	F	F/I/ADM charge	F/I	F/I	F/I	F	F	F/I	F/I	F/I	F/I/confiscation	F/I/Confiscation/Suspension	I	F	I	F/I/Confiscation/Suspension	F/I/ADM F	
Article 15(1)	F	F	F/I	F	F/I	Procedural F		F/I	F/Detention	F/I	F	ADM F	F	F/I	F/I	F	F	F	F/I	F/I	F/I/confiscation	F/I	F/Contravention	F/Reprimand	F	F/I/Confiscation/Suspension	F	
article 15(2)(a)	F/I/ADM DUTY	F	F/I	F	F/I	F	F/I	F	N/A	F	N/A	ADM F/Criminal F/i	F	F/I	F	F	F	F/Seizure / Confiscation	F/I	F/I	F/I/confiscation	ADM F	F/Contravention	F	F	F/I/Confiscation/Suspension	F/I/ADM F	
Article 15(2)(b)	F/I/ADM DUTY	F	F/I	F	F/I	F	F	F	F/I/Pecuniary punishment	F	N/A	ADM F/Criminal F/i	F	F/I	F	F	F	F	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F	
Article 23(1)	ADM DUTY	F	F/I	F	F/I	F/prohibition of professional activities	F/I	Losing a benefit	N/A	F	N/A	N/A	F	F/I	F	N/A	F	F	F/I	F/I	F/I/Default penalty	N/A	N/A	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 23(2)	F	F	F/I	F	F/I	F/prohibition of professional activities	F/I	F	N/A	F	N/A	N/A	F	F/I	F	N/A	F	F	F/I	F/I	N/A	N/A	F	F	F	F/I/Confiscation/Suspension	F/I	
Article 51	F	F	F/I	F	F/I	Fine/prohibition of professional activities	F	F	N/A	F/ADM F	F	N/A	F	F/I	F	F	F	F/I	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F/ADM F	
Article 108	N/A	Revocation	F/I	N/A	F/I	Interest on arrears	F	I	N/A	Default Interest	N/A	F/I/ADM charge		F/I	F	N/A	F	F/I	F/I	N/A	F/I/confiscation	N/A	F	F/I/dissolution of legal personality, prohibition of business/activity, publishing	F	F/I/Confiscation/Suspension	N/A	



Comparative table – Application of sanctions

Article UCC	Application of sanctions																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
																								of judgement of conviction; protective measure-partial confiscation of property			
Articles 127	F	F	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	F/Penalty fee	F/I/Confiscation	N/A	F	F/I	F	F	F	F/I	F/I	F/I	F/I/ confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F
Article 134(1)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	N/A	F/I	F/I/Pecuniary punishment /Detention/Penalty payment	F/I	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F/I	F	F/SEIZURE / CONFISCATION	F/I	F/I	F/I/ confiscation	ADM F	F	F/I/Forfeiture/Dissolution/Prohibition/Publishing judgement/Confiscation	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 134(1)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F/I	F/I	F/I	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F/I	F	F/Seizure / Confiscation	F/I	F/I	F/I/ confiscation	Criminal F/Confiscation/Suspension	F	F/I/Forfeiture/Dissolution/Prohibition/Publishing judgement/Confiscation	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 135(1)	F/I/ADM Duty	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	F	F/I/Confiscation	ADM FINE	F	F/I	F	F	F	F	F/I	F/I	F/I/ confiscation	Criminal F/Confiscation/Suspension	F	F/Forfeiture	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 135(2)	No free zones	No free zones	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	No free zones	No free zones	N/A	F	No free zones	F	F	F	N/A	F/I	No free zones		ADM F/Confiscation/Suspension	F	F/Forfeiture	F	F/I/Confiscation/Suspension	No free zones
Article 137(1) and (2)	F/I/ADM Duty	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	F	F	F	F/I	F/I	F/I/ confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 139	F/I/ADM Duty	F/I/Confiscation	F/I	F	F/I	F/prohibition of	F	F/I	N/A	F	F/I/Confiscation	ADM F	F	F/I	F	F/I	F	F/Seizure / Confis	F/I	F/I	F/I/ confiscation	Criminal F/Confiscation/	I	F/Forfeiture	F	F/I/Confiscation/Suspension	F/I/ADM F



**Comparative table – Application of sanctions**

Article UCC	Application of sanctions																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
		n				profesi onal activiti es												cation				Suspention					
Articl e 139	F/I/AD M Duty	F/I/ Confis catio n	F/I	F	F/I	F/proh ibition of profesi onal activiti es	F	N/A	N/A	F	F/I/Confis cation	ADM F	F	F/I	F	F/I	F	N/A	F/I	F/I	F/I/confi scation	Criminal F/ Confiscation/ Suspention	F	F/Forfeiture	F	F/I/Confiscati on/Suspentio n	F/I/ADM F
Articl e 140	F/I	F/I/C onfis catio n	F/I	F	F/I	F/proh ibition of profesi onal activiti es	F	F	F	F	F/I/Confis cation	F/I/ ADM charge	F	F/I	F	F/I	F	F	F/I	F/I	F/I/confi scation	Criminal F/ Confiscation/ Suspention	F	F	F	F/I/Confiscati on/Suspentio n	F/ADM F
Articl e 145(2)	F/I	F/I/ Confis catio n	F/I	F	F/I	proced ural fine	F	F/I	F	F	F/I/Confis cation	F/I/ ADM charge	F	F/I	F	F	F	F	F/I	F/I	F/I/confi scation	ADM F/ Confiscation/ Suspension	F	F / Rreprimand	F	F/I/Confiscati on/Suspentio n	F
Articl es 147 and 148	F/I	F/I/C onfis catio n	F/I	F	F/I	F/proh ibition of profesi onal activiti es	F	F	F	F	F	F/I/ ADM charge	F	F/I	F	F	F	F/SEI ZURE /CON FISCA TION/ I	F/I	F/I	F/I/confi scation	Criminal F/ Confiscation/ Suspention	F	F	F	F/I/Confiscati on/Suspentio n	F
Articl e 149	F/I	F	F/I	F	F/I	F/proh ibition of profesi onal activiti es	F	N/A	F	F	F	F/I/ ADM charge	F	F/I	F	F	F	N/A	F/I	F/I	F/I/confi scation	ADM F	F	F/Forfeiture	F	F/I/Confiscati on/Suspentio n	F/ADM F
Articl es 158(3)	F/I	F/I/C onfis catio n	F/I	F	F/I	F/proh ibition of profesi onal activiti es	F	F/I	F/I/Pecu niary punishm ent /Detenti on/Penal ty payment	F	F/I/Confis cation	N/A	F	F/I	F	F/I	F	F/I	F/I	F/I	F/I/confi scation	Criminal F/ Confiscation/ Suspention	F	F/Forfeiture	F	F/I/Confiscati on/Suspentio n	F/I
Articl es 163	F/I	F/I/ Confis catio n	F/I	F	F/I	Proced ural fine	F	F/I	F/I	F/I	F/I/Confis cation	F/I/ ADM charge	F/I	F/I	F	F	F	F/I	F/I	F/I	F/I/confi scation	Criminal F/ Confiscation/ Suspention	I	F	F	F/I/Confiscati on/Suspentio n	F/ADM F
Articl e 163(1)	F/I	F/I/ Confis catio n	F/I	F	F/I	proced ural fine	F	F/I	F	F	F/I/Confis cation	F/I/ ADM charge	F	F/I	F	N/ A	F	F	F/I	F/I	F/I/confi scation	ADM F	F	F	F	F/I/Confiscati on/Suspentio n	F/ADM F
Articl e 163(2)	F/I	F/I/ Confis catio n	F/I	F	F/I	proced ural fine	F/I	N/A	N/A	F	F/I/Confis cation	F/I/ ADM charge	F	F/I	F	F	F	F	F/I	F/I	F/I/confi scation	ADM F	F	F / Reprimand	F	F/I/Confiscati on/Suspentio n	F/ADM F

**Comparative table – Application of sanctions**

Article UCC	Application of sanctions																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 166	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F	N/A	N/A	F	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	N/A	F	F/I	F/I	F/I	F/I/Confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	See article 15
Article 167(1)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F/I	N/A	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	N/A	F	I/Seizure/Confiscation	F/I	F/I	F/I/Confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F/Penalty for late declaration
Article 167(1) second subparagraph	F/I	F/I/Confiscation	F/I	F	F/I	Procedural fine	F/I	N/A	N/A	F	F/I/Confiscation	F/I/ADM charge	F	F/I	F	N/A	F	F/Seizure/Confiscation	F/I	F/I	F/I/Confiscation	ADM F	F	F	F	F/I/Confiscation/Suspension	F
Article 177	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F	F/I	N/A	F	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F	F	F/I	F/I	F/I	F/I/Confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 179	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F	N/A	N/A	F/Penalty fee	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/Confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 182	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	N/A	N/A	F/Penalty fee	F/I/Confiscation	Revocation	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/Confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 185	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	N/A	N/A	F/Penalty fee	F/I/Confiscation	F/I/ADM charge	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/Confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 192(2)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F/I	F	F/Penalty fee	F/I/Confiscation	F/I	F	F/I	F	F	F	F	F/I	F/I	F/I/Confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F
Article 211	F/I	F/I/Confiscation	F/I	F	F/I	N/A	F/I	F/I	N/A	F/Penalty fee	F/I/Confiscation	Revocation/Suspension	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/Confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I
Article 233(1)(a)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F	F	F/Penalty fee	F/I/Confiscation	N/A	F	F/I	F	N/A	F	F/Confiscation	F/I	F/I	F/I/Confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F

**Comparative table – Application of sanctions**

Article UCC	Application of sanctions																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 241	F/I	F/I	F/I	F	F/I	F/prohibition of professional activities	F/I	F	F	F/Penalty fee	F	N/A	F	F/I	F	N/A	F	F/Seizure/Confiscation	F/I	F/I/Default penalty	F/I/CONFISCATION	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 242	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F/I	F/Confiscation	F/Penalty Fee	F/I/Confiscation	N/A	F/I	F/I	F	F	F	F/Seizure/Confiscation	F/I	F/Default penalty	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/I/ADM F
Article 242(1), points (a) and (b)	F/I	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	F	F/Penalty Fee	F/I/Confiscation	N/A	F	F/I	F	F	F	N/A	F/I	F/default penalty	F/I/confiscation	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/ADM F
Article 244(1)	No free zones	No free zones	F/I	F	F/I	N/A	F	F	F	No free zones	F	ADM F	F	No free zones	No free zones	N/A	F	F/Seizure/Confiscation	F/I	No free zones	No free zones	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	No free zones
Article 244(2)	No free zones	No free zones	F/I	F	F/I	N/A	F	F	F	No free zones	F	N/A	F	No free zones	F	F	F	F	F/I	No free zones	F/I/confiscation	ADM F/Confiscation/Suspension		F	F	F/I/Confiscation/Suspension	No free zones
Article 245	No free zones	No free zones	F/I	F	F/I	F/prohibition of professional activities	F	F	F	No free zones		N/A	F	No free zones	F	F/I	F	N/A	F/I	No free zones	F/I/confiscation	ADM F/Confiscation/Suspension	I	F	F	F/I/Confiscation/Suspension	No free zones
Article 245	N/A	F/I/Confiscation	F/I	F	F/I	F	F	F/I	N/A	F/Penalty Fee	F/I/Confiscation	N/A	F/I	F/I	F	F/I	F	N/A	F/I	No free zones	F/I/confiscation	Criminal F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	See art 15
Article 257	F/I/ADM Duty	F	F/I	F	F/I	F/prohibition of professional activities	F	F/I	N/A	F/Penalty Fee	F	N/A	F/I	F/I	F	N/A	F	N/A	F/I	Default penalty	F/I/confiscation	ADM F/Confiscation/Suspension	F	F	F	F/I/Confiscation/Suspension	F/ADM F

**Comparative table – Application of sanctions**

Article UCC	Application of sanctions																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 262	F/I/ADM Duty	F	F/I	F	F/I	F/prohibition of professional activitiesF	F/I	N/A	N/A	F/Penalty Fee	F	N/A	F	F/I	F	N/A	F	N/A	F/I	Default penalty	F/I/confiscation	ADM F/Confiscation /Suspension	F	F	F	F/I/Confiscation/Suspention	F/ADM F
Article 263	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	F	F/Penalty Fee	F/I/Confiscation	N/A	F	F/I	F	F	F	F	F/I	F	F/I/confiscation	ADM F/Confiscation /Suspension	F	F	F	F/I/Confiscation/Suspention	F
Article 267(2)	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	F/Penalty Fee	F/I/Confiscation	ADM FINE	F	F/I	F	F	F	N/A	F/I	F	F/I/confiscation	Criminal F/Confiscation/ Suspension	F	F	F	F/I/Confiscation/Suspention	F/I
Article 267(2)	F	F/I/Confiscation	F/I	F	F/I	fine	F/I	F/I	N/A	F/Penalty Fee	F/I/Confiscation	ADM FINE	F/I	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	Criminal F/Confiscation/ Suspension	F	F	F	F/I/Confiscation/Suspention	F/I
Article 270	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F	F	N/A	F/Penalty Fee	F/I/Confiscation	ADM FINE	F	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	ADM F/Confiscation /Suspension	F	F	F	F/I/Confiscation/Suspention	F
Article 271	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F	N/A	F/Penalty Fee	F/I/Confiscation	ADM FINE	F	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspention	F
Article 274	F	F/I/Confiscation	F/I	F	F/I	F/prohibition of professional activities	F/I	F	N/A	F/Penalty Fee	F/I/Confiscation	N/A	F	F/I	F	F	F	N/A	F/I	F/I	F/I/confiscation	ADM F	F	F	F	F/I/Confiscation/Suspention	F

Comparative table – Aggravating factors

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
Article 15	<p>intention to procure not only minor continuous income, conducting multiple offences of the same kind, previous conviction for the same offence, enticing another to commit an offence</p> <p>Not an aggravating factor, but a qualification of § 35 Fiscal Penal Law is § 38a Fiscal Penal Law. § 35 in connection with § 38a Fiscal Penal Law is applicable, if smuggling or evasion of import duties is committed as a member of a gang of at least three persons or if the smuggling is committed with a weapon.</p>	<p>The LGDA provides for aggravating circumstances for certain infringements. Article 229 LGDA provides that the term of imprisonment will always be incurred when the fraud is carried out by concealment or in bands of at least three individuals. The L.G.D.A. provides for an increase in the penalty for certain offences in the event of a repeat offence:</p> <p>In the case of fraudulent importation, exportation or attempted importation or exportation, prohibited deposit and irregular movement, where the goods are assigned a destination other than that provided for in a customs document: increase in the length of the term of imprisonment (Article 220 LGDA), doubling of the fine (Article 221 LGDA).</p> <p>Where, after the closure of the certificate of verification, the officials establish, within three years of the date on which the amount initially required of the person liable for payment was entered in the accounts, or, if no entry in the accounts has been made, from the date on which the tax debt was incurred, that, as a result of an act which could give rise to criminal court proceedings, the duty or excise duty legally owed on declared goods has not been collected or has not been collected in full: imprisonment from eight days to one month (Art. 202 LGDA).</p> <p>The term of imprisonment is increased where the financial interests of the Union are seriously prejudiced (Article 115; 202; 220; 256; 257, § 3; 259 LGDA).</p>	Repeated infringement	guilt, motives, past conduct, future conduct, personal and social causes, financial situation	repetitive behaviour, amount of duties	<p>a) the offender misused the victims vulnerability, subordination or dependence; b) more illegal acts of the offender (not only one); c) the offender acted repeatedly</p> <p>d) the offender misused his working position or status</p> <p>e) the offender acted illegally as a member of an organized group</p> <p>f) the illegal act was performed at child, pregnant woman, ill person, disabled person, aged person</p>	<p>The Criminal Code provides for aggravating factors that applies in all criminal cases.</p> <p>In cases concerning evasion of custom duties the most relevant factor is that the offender has relevant prior convictions or accepted fines.</p>	Smuggling	<p>For each person, 1 principal punishment may be applied, and up to several supplementary punishments.</p> <p>Punishing a physical person does not preclude from punishing a legal person. Applies to all following rows.</p> <p>Imposition of a punishment does not preclude the application of a penalty payment in order to ensure compliance with a precept.</p>	See Article 15 (1) UCC	NO	<p>In the case of tax crimes (§ 46 StGB): in particular, the following circumstances shall be taken into account:</p> <p>—Act out of profit-seeking, gross self-interest or greed,</p> <p>—remorseless and ruthless approach,</p> <p>—Tenacity with which the objective is pursued;</p> <p>—Tax reduction over a longer period,</p> <p>—particularly reprehensible execution,</p> <p>—Obstructing the investigation of the facts, e.g. destroying or disposing of evidence, influencing witnesses, deliberately misleading the investigating authorities,</p> <p>—social and professional status of the offender, which imposes special tax obligations.</p> <p>In the case of administrative offences (§ 17 OWiG): In principle, the circumstances leading to Aggravating factors for criminal offences also apply</p>	<p>According to Article 396 of the Criminal Code, depending on the extent of the property damage caused, it is committed in a criminal association or in the course of business.</p>	N/A	N/A

*Comparative table – Aggravating factors*

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
												to administrative offences.			
Article 15(1)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	According to Chapter 6, Section 5 of the Penal Code, the grounds for aggravation of punishment are: 1) systematic criminal activity; 2) committing a crime as part of the activities of an organized criminal group; 3) committing an offense for remuneration; 4) the previous crime of the offender, if the relationship between it and the new offense, due to the similarity of the offenses or otherwise, shows in the perpetrator obvious disregard for the prohibitions and orders of the law. According to section 98 (1) of the Customs Act (304/2016), the imposition of a duty increase is based on an overall assessment, in which case in assessing the amount of duty increase, account must be taken of the reprehensibility of the procedure, its frequency and the financial situation of the perpetrator. In addition, the assessment shall take into account the benefit sought or the harm caused by the proceeding, if identifiable. Under section 98 (3) of the Customs Act, a duty increase remains in force notwithstanding the cessation of the customs debt or repayment of the duty if the reasons on the basis of which the increase in duty is imposed still exist.	NON	See Article 15 UCC	N/A	N/A	N/A
article 15(2)(a)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	According to section 98 (1) of the Customs Act (304/2016), the imposition of a penalty fee is based on a overall assessment, in which case the correctness of the procedure, the frequency and the financial position of the perpetrator	N/A	See Article 15 UCC	N/A	N/A	N/A

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
										must be taken into account when assessing the amount of the penalty fee. In addition, the assessment must take into account the benefit sought or the harm caused by the procedure, if identifiable. Under section 98 (3) of the Customs Act, a penalty fee remains in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons on the basis of which the penalty fee was imposed still exist. AND SEE Article 15(1) UCC					
Article 15(2)(b)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15((2)(a) UCC	N/A	See Article 15 UCC	N/A	N/A	N/A
Article 23(1)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15((2)(a) UCC	N/A	See Article 15 UCC	N/A	N/A	N/A
Article 23(2)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15((2)(a) UCC	N/A	See Article 15 UCC	N/A	N/A	N/A
Article 51	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	See Article 15 (1) UCC	NON	See Article 15 UCC	N/A	N/A	N/A
Article 108	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	N/A	When established customs debt is more than 150.000 EUR, the imprisonment threshold is at least 3 years.	See Article 15 UCC	N/A	N/A	See Article 15 UCC	N/A	N/A	N/A
Articles 127	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15(2)(a) UCC	Organised crime	See Article 15 UCC	N/A	N/A	N/A



**Comparative table – Aggravating factors**

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
Article 134(1)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	See Article 15 UCC	Same as Article 15(1) UCC	Organised crime	See Article 15 UCC		N/A	N/A
Article 134(1)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15((2)(a) UCC	Organised crime	See Article 15 UCC		N/A	N/A
Article 135(1)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15((2)(a) UCC	Organised crime	See Article 15 UCC		N/A	N/A
Article 135(2)	No free zones	No free zones	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	No free zones	No free zones	See Article 15 UCC	N/A	No free zones	N/A
Article 137(1) and (2)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15((2)(a) UCC	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 139	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15((2)(a) UCC	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
					of duties										
Article 139	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15(2)(a) UCC	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 140	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15(2)(a) UCC	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 145(2)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15(2)(a) UCC	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Articles 147 and 148	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15(2)(a) UCC	NON	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 149	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	N/A	N/A	See Article 15 UCC	Same as Article 15(1) and Article 15(2)(a) UCC	NON	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Articles 158(3)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Section 98 of the Customs Act. The determination of the penalty fee [error fee] is based on an overall assessment. In assessing the amount, account must be taken of the reprehensibility of the procedure, its frequency and the financial situation of the perpetrator. In addition, the assessment must take into account the benefit sought or the harm caused by the procedure, if identifiable. The penalty fee [error fee] shall remain in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons for which the penalty fee [error fine] was imposed still exist. According to Chapter 6, Section 5 of the Criminal code the following are grounds for increasing the punishment: the methodical	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A

Comparative table – Aggravating factors

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
										nature of the criminal activity, commission of the offence as part of the activity of an organised criminal group, commission of the offence for remuneration and the criminal history of the offender, if the relation between it and the new offence, due to the similarity between the offences or otherwise, shows that the offender is apparently heedless of the prohibitions and commands of the law.					
Articles 163	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behaviour, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of falsification is more than 120.000 EUR, the imprisonment thresholds are 5 years to 10 years. In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A

*Comparative table – Aggravating factors*

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
Article 163(1)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behaviour, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 163(2)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behaviour, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	According to Chapter 6, Section 5 of the Criminal code the following are grounds for increasing the punishment: the methodical nature of the criminal activity, commission of the offence as part of the activity of an organised criminal group, commission of the offence for remuneration and the criminal history of the offender, if the relation between it and the new offence, due to the similarity between the offences or otherwise, shows that the offender is apparently heedless of the prohibitions and commands of the law.	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 166	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behaviour, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A

*Comparative table – Aggravating factors*

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
Article 167(1)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behaviour, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	See Article 15 UCC	Same as for art. 15 (1)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 167(1) second subparagraph	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behaviour, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 177	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behaviour, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment	See Article 15 UCC	Same as for art. 15(2)(a)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
								ment threshold is at least 10 years							
Article 179	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 15(2)(a)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 182	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 15(2)(a)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 185	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 15(2)(a)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 192(2)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 15(2)(a)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 211	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least	See Article 15 UCC	Same as for art. 15(2)(a)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A

*Comparative table – Aggravating factors*

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
								10 years							
Article 233(1)(a)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 241	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC		NON	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 242	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 242(1), points (a)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 15(2)(a)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A



**Comparative table – Aggravating factors**

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
and (b)			ent		ur, amount of duties										
Article 244(1)	No free zones	No free zones	Repeated infringement	See Art 15 UCC	repeptitive behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	No free zones		See Article 15 UCC	See Article 15 UCC	No free zones	N/A
Article 244(2)	No free zones	No free zones	Repeated infringement	See Art 15 UCC	repeptitive behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	No free zones	NON	See Article 15 UCC	See Article 15 UCC	No free zones	N/A
Article 245	No free zones	No free zones	Repeated infringement	See Art 15 UCC	repeptitive behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	No free zones	Organised crime	See Article 15 UCC	See Article 15 UCC	No free zones	N/A
Article 245	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeptitive behavior, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	See Article 15 UCC	According to Chapter 6, Section 5 of the Criminal code the following are grounds for increasing the punishment: the methodical nature of the criminal activity, commission of the offence as part of the activity of an organised criminal group, commission of the offence for remuneration and the criminal history of the offender, if the relation between it and the new offence, due to the similarity between the offences or otherwise, shows that the offender is apparently heedless of the prohibitions and commands of the law.	Organised crime	See Article 15 UCC		N/A	N/A
Article 257	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeptitive behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	NON	See Article 15 UCC	See Article 15 UCC	N/A	N/A

*Comparative table – Aggravating factors*

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
Article 262	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	NON	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 263	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	NON	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 267(2)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 267(2)	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 270	See article 15 above	See Article 15 UCC	Repeated infringement	See Art 15 UCC	repeated behavior, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	Organised crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A

Comparative table – Aggravating factors

Article UCC	Aggravating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
Article 271	See article 15 above	See Article 15 UCC	Repeated infringem ent	See Art 15 UCC	repeptiti ve behavio ur, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	Organi sed crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A
Article 274	See article 15 above	See Article 15 UCC	Repeated infringem ent	See Art 15 UCC	repeptiti ve behavio ur, amount of duties	see Article 15 above	See Art 15 UCC	N/A	See Article 15 UCC	Same as for art. 158(3)	Organi sed crime	See Article 15 UCC	See Article 15 UCC	N/A	N/A

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 15	Paragraph one of Section 48 of the Criminal Law provides for the following circumstances that may be considered to be aggravating: 1) the criminal offence constitutes recidivism of criminal offences; 2) the criminal offence was committed while in a group of persons; 3) the criminal offence was committed, taking advantage in bad faith of an official position or trust of another person; 4) the criminal offence has caused serious consequences; 5) the criminal offence was committed against a woman, knowing her to be pregnant; 6) the criminal offence was committed against a person who has not attained eighteen years of age or	organised gang/serious damage/age (see LT sheet)	serious damage to the financial interests of the European Union; damage of more than EUR 100 000	a second or subsequent conviction for any offence	Fraudulent conduct/repeated infringement/	organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	import/export prohibition; • value higher than 100.000 euros;• use of weapons or violence, or committed by two or more persons; • corruption of any State official or agent;• The infringement’s perpetrator or his accomplice is a customs and tax officer or member of the criminal police; • smuggled goods transshipped in territorial waters; N	Organised gang crime; age of the perpetrator; use of guns	N/A	nature of the infringement/ amount / causing the non payment of import or export of goods (exceeding 20 average salaries)	Concealment of data, use of fraudulent means, repeated commission of tax offences, financial loss to the Public Treasury ; repetition; resistance, negative or obstruction; the use of fraudulent or interposed means; Commission by means of or for the benefit of persons or entities which are easy to commit the infringement; use of the mechanisms provided for in customs legislation for the simplification of customs clearance formalities and procedures. Commission within a criminal organisation or group; use of interposed persons or entities, businesses or trustees or tax havens or no-tax jurisdictions that conceal or make it difficult to identify certain aspects of the crime; and aggravating circumstances provided for in the general provisions of the Criminal Code.	Chapter 9 of the General Penal Code lists the aggravating and mitigating factors for sentencing range

Comparative table – Aggravating factors

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	against a person by taking advantage of his or her condition of helplessness or of infirmity due to old-age; 7) the criminal offence was committed against a person taking advantage of his or her official, financial or other dependence on the offender; 8) the criminal offence was committed with particular cruelty or with humiliation of the victim; 9) the criminal offence was committed by taking advantage of the circumstances of a public disaster or during an emergency situation or a state of exception; 10) the criminal offence was committed employing weapons or explosives, or in some other generally dangerous way; 11) the criminal offence was											

Comparative table – Aggravating factors

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	committed out of a desire to acquire property; 12) the criminal offence was committed under the influence of alcohol, narcotic, psychotropic, toxic or other intoxicating substances; 13) the person committing the criminal offence, for the purpose of having his or her punishment reduced, has knowingly provided false information regarding a criminal offence committed by another person; 14) the criminal offence was committed due to racist, national, ethnic, or religious motives or due to social hatred; 15) the criminal offence related to violence or threats of violence, or the criminal offence against morality and sexual											



Comparative table – Aggravating factors

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	inviolability was committed against a person to whom the perpetrator of a criminal offence is related in the first or second degree of kinship, or against the spouse or former spouse, or against a person with whom the perpetrator of a criminal offence is or has been in continuous intimate relationships, or against a person with whom the perpetrator of a criminal offence has a joint (single) household; 16) the criminal offence related to violence or threats of violence, or an intentional criminal offence against health or morality and sexual inviolability of a person was committed at the presence of a minor; 17) the perpetrator of the criminal offence has knowingly											

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	given a false testimony.											
Article 15(1)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
article 15(2)(a)	See Art 15 UCC.	See Art 15 UCC.	(238) if the undeclared part exceeds 1/12e of the whole species	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 15(2)(b)	See Art 15 UCC.	See Art 15 UCC.	lack of proof that the declaration has taken place	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 23(1)	N/A	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 23(2)	N/A	See Art 15 UCC.	N/A	See Art 15 UCC.	N/A	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 51	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 108	N/A	See Art 15 UCC.	Recidivism/fraudulent intent/serious damage to the EU's financial interests (EUR 100 000)	See Art 15 UCC.	N/A	See Art 15 UCC	see Article 15 above	In the case of the contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the settlement of a customs debt.	for example: offender committed a criminal offence as organizer; offender misused his job; offender committed more criminal offences	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Articles 127	See Art 15 UCC.	See Art 15 UCC.	Recidivism/fraudulent intent/serious damage to the EU's financial interests (EUR 100 000)	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 108 UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 134(1)	Paragraph one of Section 48 of the Criminal Law. Aggravating factors: 1) the perpetrator of the criminal offence has admitted his or her guilt, has freely confessed and has regretted the criminal offence committed; 2) the offender has actively furthered the disclosure and investigation of the criminal offence; 3) the offender has voluntarily compensated the harm caused by the	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 108 UCC.	in criminal offenses - the same as in Art. 108 UCC; at admin. sanctions - N / A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	criminal offence to the victim or has eliminated the harm caused; 4) the offender has facilitated the disclosure of a crime of another person; 5) the criminal offence was committed as a result of unlawful or immoral behaviour of the victim;											
Article 134(1)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 108 and Art 15(1) UCC.	in criminal offenses - the same as in Art. 108 UCC; at admin. sanctions - N / A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 135(1)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 135(2)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	No free zones	See Art 15 UCC.	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	No free zones
Article 137(1) and (2)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 139	See Art 15 UCC.	See Art 15 UCC.	Recidivism/fraudulent intent/serious damage to the EU's financial interests (EUR 100 000)	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	Art. 274. - The deeds provided in art. 270 - 273 committed by one or more armed persons or by two or more persons together, shall be punished with imprisonment from 5 to 15 years and the prohibition of certain rights.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 139	See Art 15 UCC.	See Art 15 UCC.	Recidivism/fraudulent intent/serious damage to the EU's financial interests (EUR 100 000)	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 140	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 108 UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 145(2)	See Art 15	See Art 15	N/A	See Art 15	See Art 15	See Art 15 UCC.	see Article 15 above	See Art 108 UCC	N/A	See Art 15	See Article 15 above	See Art 15

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	UCC.	UCC.		UCC.	UCC.					UCC.		UCC.
Articles 147 and 148	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 108 UCC	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 149	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 108 UCC	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Articles 158(3)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 108 UCC	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Articles 163	See Art 15 UCC.	See Art 15 UCC.	serious damage to the EU's financial interests	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 108 UCC	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 163(1)	N/A	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 163(2)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 166	N/A	See Art 15 UCC.	serious damage to the EU's financial interests	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC.	see Article 15 above	Art. 274. - The deeds provided in art. 270 - 273 committed by one or more armed persons or by two or more persons together, shall be punished with imprisonment from 5 to 15 years and the prohibition of certain rights.  Art. 276. - If the facts provided in art. 270 - 274 are committed by employees or representatives of legal entities whose object of activity is import-export operations or for the benefit of these legal entities, the prohibition of certain rights may also apply, according to art. 64 lit. c) of the Criminal Code.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 167(1)	N/A	See Art 15 UCC.	serious damage to the EU's financial interests	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 167(1) second subparagraph	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 177	See Art 15 UCC.	See Art 15 UCC.	serious damage to the EU's financial interests	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 179	See Art 15 UCC.	See Art 15 UCC.	serious damage to the EU's financial interests	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 182	See Art 15 UCC.	See Art 15 UCC.	serious damage to the EU's financial interests	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 185	See Art 15 UCC.	See Art 15 UCC.	serious damage to the EU's financial interests	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 192(2)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 211	See Art 15 UCC.	See Art 15 UCC.	serious damage to the EU's financial interests	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 233(1)(a)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 241	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 242	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 242(1), points (a) and (b)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 244(1)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	No free zones	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	No free zones
Article 244(2)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	No free zones	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	No free zones
Article 245	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	No free zones	See Art 15 UCC	see Article 15 above	The right to a mediator shall be communicated to the parties to the main proceedings before the hearing. There is still the possibility for the victim and the offender to reach agreements on civil claims, either directly between them (transaction) or through a third party (civil mediation in criminal proceedings) - in the civil side of the process this will lead to the settlement of the civil action. according to the will of the parties, and in the criminal side of the process will be an element for the judge to order the waiver of the sentence,	N/A	See Art 15 UCC.	See Article 15 above	No free zones



Comparative table – Aggravating factors

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
								postponement of the sentence, conditional suspension of the execution of the sentence, or to retain mitigating circumstances having the effect of reducing the sentence by one third. conditional release of the person imprisoned in the penitentiary before the full execution of the sentence. The new code also allows for criminal mediation, and from this point of view there will be two categories of crimes. A first category is that for which the conclusion of a mediation agreement between the offender and the victim will prevent the initiation or conduct of criminal proceedings (offenses subject to prior complaint and those prosecuted ex officio but for which reconciliation is possible). A second category is that for which the mediation agreement may be an element for the prosecutor to waive the criminal investigation and to grant the offender a period of 9 months in which to fulfill the obligations assumed by the agreement. For offenses punishable by law up to 7 years, the prosecutor may decide under certain conditions to waive the criminal prosecution if there is no public interest (principle of opportunity of criminal prosecution), ordering the defendant to fulfill certain obligations. However, if the case reaches the court, the court may decide to waive the sentence by issuing a warning if the legal penalty is up to 5 years. For offenses punishable by				

**Comparative table – Aggravating factors**

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
								law up to 7 years and if the established penalty is a fine or imprisonment for a maximum of 2 years, the judge may find the defendant guilty and grant a period of two years in which he fulfills certain obligations, and at the end of the period will decide whether will apply the sentence - postponement of the sentence.				
Article 245	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	No free zones	See Art 15 UCC	see Article 15 above	See Art 245 UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 257	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 262	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 263	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	Art. 274. - The deeds provided in art. 270 - 273 committed by one or more armed persons or by two or more persons together, shall be punished with imprisonment from 5 to 15 years and the prohibition of certain rights.  Art. 276. - If the facts provided in art. 270 - 274 are committed by employees or representatives of legal entities whose object of activity is import-export operations or for the benefit of these legal entities, the prohibition of certain rights may also apply, according to art. 64 lit. c) of the Criminal Code.  And See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 267(2)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 267(2)	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 15(1) UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.

Comparative table – Aggravating factors

Article UCC	Aggravating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 270	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 108 UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 271	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 108 UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.
Article 274	See Art 15 UCC.	See Art 15 UCC.	N/A	See Art 15 UCC.	See Art 15 UCC.	See Art 15 UCC	see Article 15 above	See Art 108 UCC.	N/A	See Art 15 UCC.	See Article 15 above	See Art 15 UCC.

Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
Article 15	§ 23 Fiscal Penal Code § 34 Criminal Code examples: serious effort to rectify any detriment caused, remorseful confession, substantial contribution to finding the truth, committing the offence between the ages of 18 and 21	Mitigating circumstances are not legally defined. Fraudulent intent may serve as an element of assessment of mitigating circumstances, in particular for the submission of a transaction by the General Administration of Customs and Excise. Article 264 LGDA. states that any transaction is prohibited, if the infringement is to be regarded as sufficiently proven in legal proceedings, and if there is no doubt about the intention of premeditated fraud. Article 230 LGDA provides that the term of imprisonment will never be incurred if the seizure takes place solely for failure to comply with the formalities relating to the documents which must be used to justify the transport, or if the goods are recognised as indigenous goods.	Assessed on a case by case basis	guilt, motives, past conduct, future conduct, personal and social causes, financial situation	repetitive behaviour, amount of duties, marital status, circumstances	a) minor age of the offender at the time of the illegal act b) the offence averted the attack or other danger c) the offender cooperated to remove the harmful effect of the illegal act or voluntarily compensated the loss d) the offender reported the illegal act and cooperated effectively while interrogated e) the offender acted illegally under threat or pressure or being subordinated or dependent	The Criminal Code provides for mitigating factors that applies for all criminal cases e.g. general personal and social circumstances of the offender, motives for committing the act, that the offender acted in excusable ignorance or under the influence of an excusable misunderstanding of the rules, that the offender has remedied or attempted to remedy the damage ( eg payment), that the case against the offender is not heard within a reasonable time and the excessive length of proceedings is not attributable to the offender	N/A	57 of the Penal Code. Applies to all the following rows in case there is a penalty enacted.	N/A	NO	The following circumstances may be taken into account, inter alia: —a small level of infringements in relation to the level of similar cases properly handled; —a low risk of repetition due to countermeasures already taken (compliance management system)	Article 85(1) of the Customs Law is, where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned. According to Article 20 of the	N/A	N/A

Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
													Infringement Act, a warning may be applied if, having regard to the circumstances in which it was committed, the offence is of minor gravity and the measure is likely to have a sufficiently deterrent effect. According to Article 21(2), account shall be taken of the prosecution of the person subject to the proceedings for the infringement within the two years preceding the date on which the offence was committed. Cooperation of the defendant with the authorities shall be deemed a mitigating circumstance. According to paragraph 5, in the case of the imposition of a fine, account shall be taken as a strong mitigating circumstance if the person subject to the proceedings has compensated the victim for the harm caused by the		

Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
													<p>infringement until the decision of the administrative authority or the court's decision at first instance is taken.</p> <p>Under Article 396 of the Criminal Code, a penalty for compensation for financial loss caused by budgetary fraud before the charge is brought may be unlimited. This provision shall not apply where the offence is committed in a criminal organisation or as a specific repeat offender.</p>		
Article 15(1)	See Article 15 above	See Article 15 above	See Article 15 above		See Article 15 above	see Article 15 above	See Art 15 UCC CC 15 UCC	N/A	See Article 15 above	<p>significant pressure, threat or other similar circumstance that contributed to the commission of the crime/ strong human compassion for the offense or exceptional and sudden inducement, exceptionally high contribution of the perpetrator or other similar circumstance which has been liable to impair the perpetrator's ability to comply with the law / reconciliation</p>	NON	See Article 15 above	<p>According to Article 85 of the Customs Law (1) where the customs authorities establish that:</p> <p>a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records,</p> <p>b) where no</p>	N/A	N/A



Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
										between the perpetrator his efforts to facilitate the investigation of his crime.			customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.		
article 15(2)(a)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	If accuracy has not led to miscalculation of customs debt, 100 EUR per declaration.	See Article 15 above	the amount of the duty increase. An increase in duty is not imposed if the act or omission is insignificant or the imposition of an increase in duty is otherwise manifestly unreasonable. + see Art 15 UCC	N/A	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 15(2)(b)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	If accuracy has not led to miscalculation of customs debt, 100 EUR per declaration.	See Article 15 above	see article 15(1)(a)	N/A	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 23(1)	See Article 15 above	See Article 15 above	See Article 15	see Article	See Article	see Article 15 above	see Article 15 above	See Article 15	See Article 15 above	see article 15(2)(a)	N/A	See Article 15	See Article 15(1) above	N/A	N/A

**Comparative table – Mitigating factors**

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
			above	15 above	15 above			above				above			
Article 23(2)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	see article 15(2)(a)	N/A	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 51	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	N/A	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 108	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	N/A	See Article 15 above	See Article 15 above	N/A	N/A	See Article 15 above	For the purposes of Article 114(3) of the Code, Article 165(3) and (4) and (7) to (9) of the Customs Code shall apply to the examination of serious economic or social difficulties.	N/A	N/A
Articles 127	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	N/A	N/A	N/A
Article 134(1)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	see article 15(1)	NO	See Article 15 above	See Article 15 above	N/A	N/A
Article 134(1)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	See Article 15 above	N/A	N/A
Article 135(1)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 135(2)	No free zones	No free zones	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	No free zones	NO	See Article 15 above	See Article 15(1) above	No free zones	N/A
Article 137(1) and (2)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 139	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 139	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above		NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 140	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 145(2)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Articles 147 and 148	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 149	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	N/A	See Article 15 above	See Article 15 above	See Articles 15 (1) and 15 (2) (a)	NO	See Article 15 above	See Article 15(1) above	N/A	N/A

**Comparative table – Mitigating factors**

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
Articles 158(3)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	cooperation with Customs authorities	NO	See Article 15 above		N/A	N/A
Articles 163	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	cooperation with Customs authorities, significant pressure, threat or a similar influence that has affected the commission of the offence, strong empathy or an exceptional and sudden temptation that has led to the offence, the exceptionally great contribution of the injured party or a corresponding circumstance that has been conducive to decreasing the capability of the offender to conform to the law, and reconciliation between the offender and the injured person, other attempts of the offender to prevent or remove the effects of the offence or his or her attempt to further the clearing up of the offence.	NO	See Article 15 above	See Article 15 as above	N/A	N/A
Article 163(1)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 163(2)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 166	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 167(1)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See art 15(1) UCC	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 167(1) second subparagraph	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 177	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 179	See Article 15	See Article 15 above	See Article 15	see Article	See Article	see Article 15	see Article 15 above	See Article 15	See Article 15 above	See Article 158(3)	NO	See Article 15	N/A	N/A	N/A

Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
	above		above	15 above	15 above	above		above		above		above			
Article 182	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 185	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 192(2)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 211	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 233(1)(a)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 241	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 163 above	NO	See Article 15 above	See Article 15(1) above	N/A	N/A
Article 242	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 163 above	NO	See Article 15 above	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and	N/A	N/A

Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
													C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned. According to Article 20 of the Infringement Act, a warning may be applied if, having regard to the circumstances in which it was committed, the offence is of minor gravity and the measure is likely to have a sufficiently deterrent effect. According to Article 21(2), account shall be taken of the prosecution of the person subject to the proceedings for the infringement within the two years preceding the date on which the offence was committed. Cooperation of the defendant with the authorities shall be		

Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
													deemed a mitigating circumstance. According to paragraph 5, in the case of the imposition of a fine, account shall be taken as a strong mitigating circumstance if the person subject to the proceedings has compensated the victim for the harm caused by the infringement until the decision of the administrative authority or the court's decision at first instance is taken. Under Article 91(6) of the Customs Law, where minor infringements are established, the customs authority may decide to amend the authorisation instead of suspending the authorisation. Btk. According to Article 396(8), penalties for compensation for financial harm caused by budgetary fraud before the charge is brought may be reduced without restriction. This provision		

Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
													shall not apply where the offence is committed in a criminal organisation or as a specific repeat offender.		
Article 242(1), points (a) and (b)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs	N/A	N/A



Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
													authority shall refrain from imposing a fine and shall warn the person concerned. Under Article 91(6) of the Customs Law, where minor infringements are established, the customs authority may decide to amend the authorisation instead of suspending the authorisation.		
Article 244(1)	No free zones	No free zones	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	No free zones	NO	See Article 15 above	N/A	No free zones	N/A
Article 244(2)	No free zones	No free zones	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	No free zones	NO	See Article 15 above	N/A	No free zones	N/A
Article 245	No free zones	No free zones	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	No free zones	NO	See Article 15 above	Under Article 396(8) of the Criminal Code, a penalty for compensation for financial loss caused by budgetary fraud before the charge is brought may be unlimited. This provision shall not apply where the offence is committed in a criminal organisation or as a specific repeat offender.	No free zones	N/A
Article 245	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	significant pressure, threat or a similar influence that has affected the commission of the offence, strong empathy or an exceptional and sudden temptation	NO	See Article 15 above	N/A	No free zones	N/A

Comparative table – Mitigating factors

Article UCC	Mitigating factors														
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT
										that has led to the offence, the exceptionally great contribution of the injured party or a corresponding circumstance that has been conducive to decreasing the capability of the offender to conform to the law, and reconciliation between the offender and the injured person, other attempts of the offender to prevent or remove the effects of the offence or his or her attempt to further the clearing up of the offence.					
Article 257	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 262	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 163 above	NO	See Article 15 above	See Article 15(1) as above	N/A	N/A
Article 263	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 163 above	NO	See Article 15 above	See Article 15(1) as above	N/A	N/A
Article 267(2)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 267(2)	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 270	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 158(3) above	NO	See Article 15 above	N/A	N/A	N/A
Article 271	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 163 above	NO	See Article 15 above	N/A	N/A	N/A
Article 274	See Article 15 above	See Article 15 above	See Article 15 above	see Article 15 above	See Article 15 above	see Article 15 above	see Article 15 above	See Article 15 above	See Article 15 above	See Article 163 above	NO	See Article 15 above	N/A	N/A	N/A

Comparative table – Mitigating factors

Article UCC	Mitigating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 15	<p>Section 20 of the Law on Administrative Liability. The following circumstances shall mitigate liability for an administrative offence:</p> <p>1) a person to be held liable has confessed and regretted the act committed;</p> <p>2) a person to be held liable has voluntarily compensated for loss or eliminated the caused damage;</p> <p>3) an offence has been committed under the influence of extreme mental agitation or due to serious personal or family circumstances;</p> <p>4) a person to be held liable has voluntarily applied prior to disclosing of the committed offence;</p> <p>5) an offence has been committed as a result of unlawful or immoral behaviour of the victim;</p> <p>6) an offence has been committed by a pregnant woman or a woman who takes care of a child under 1 year of age.</p> <p>Other circumstances may also be</p>	see LT sheet comment 3	no intention to fraud, material error, negligence	<p>Provided that a person who makes an incorrect declaration and requests the Commissioner in writing to amend it:</p> <p>i) before the Commissioner informs the person that the details of the customs declaration are not correct;</p> <p>and</p> <p>(ii) (aa) during the period when it is not yet known, in the systems relating to the processing of customs declarations, whether manual or electronic, if there is going to be control of the or (bb) within ten (10) working days from the date of the release of the goods, which goods were released without control; and</p> <p>(iii) such amendment does not tend to make the declaration applicable to other goods, other than those which were originally declared, in the sense that the only amendment that may take place in the declaration is one (1) or more amendments from those listed in the Third Schedule, that person shall be deemed not to have committed the offence under this paragraph</p> <p>Negligent acts as provided</p>	N/A	cooperation with customs authorities, payment of the evaded duties, seriousness of the infringement, good faith	good faith, negligence, error in the real perception of the facts (all of these factors prevent the imposition of a criminal penalty for a customs infringement; that infringement could only lead to the application of an administrative penalty); • force majeure; • fortuitous event.	in the situation of covering the entire damage when a smuggling offence provided by art. 270 para. (3) there is a non-unitary judicial practice in the sense that the courts retain or the legal mitigating circumstance provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstance provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstances are the same in the sense of reducing the penalty limits by one third.	the upper limit of the fine is reduced to one tenth if the declarant / applicant himself reports incorrect or false information to the customs office. shall not apply if the declarant / applicant has requested the correction of incorrect / false information after the customs office has found this or after the customs office has notified him of the commencement of control after release or the incorrect / false information has been intentionally provided.	a caution can be imposed instead of the fine for a minor offence that is committed in such mitigating circumstances that render the minor offence very innocuous. Custom authority can release a perpetrator from the fine or confiscation of goods if the imposition of these sanctions is obviously disproportionate to the gravity (weight) of the act and the consequences of the offense.	<p>Agreement or agreement of the person concerned in the course of the tax procedure in which the customs debt is assessed; voluntary payment of the penalty without lodging an appeal</p> <p>Full compliance with the administrative request before the penalty procedure or, where applicable, the end of the hearing of the inspection procedure (Article 203 (5) and (6) in fine);</p> <p>the nature of the smuggled goods. the recklessness commission and the attenuating circumstances provided for in the general provisions of the Criminal Code. amount defrauded; payment of the tax debt and judicial recognition of the facts within a specified period by the perpetrator; active cooperation of other parties involved in obtaining evidence in respect of certain aspects of the crime; and mitigating circumstances provided for in the general provisions of the Criminal Code.</p>	guilt, motives, past conduct, organised crime. Chapter 9 of the General Penal Code lists the aggravating and mitigating factors for sentencing range

Comparative table – Mitigating factors

Article UCC	Mitigating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	recognised as mitigating.			in article 62A Customs Ordinance								
Article 15(1)	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	see Article 15 above	N/A	see Article 15 above	see Article 15 above	see Article 15 above
Article 15(2)(b)	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	see Article 15 above	§ 84b par. 3 of Act no. 199/2004: the upper limit of the fine is reduced to one tenth if the applicant himself reports incorrect or false information to the customs office. Paragraph 3 shall not apply if the applicant has requested the correction of incorrect / false information after the customs office has found out or after the customs office has notified him of the commencement of control after release or the incorrect / false information has been intentionally provided.	see Article 15 above	see Article 15 above	see Article 15 above
Article 23(1)	N/A	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above
Article 23(2)	N/A	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above
Article 51	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above
Article 108	N/A	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	for example: offender reported himself to the authorities that he committed criminal offence; offender committed criminal offence under external threat	see Article 15 above	see Article 15 above	see Article 15 above
Articles 127	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above
Article 134(1)	Paragraph one of Section 47 of the Criminal Law. Mitigating factors: 1) the perpetrator of the criminal offence has admitted his or her guilt, has freely confessed and has regretted the criminal offence	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	in criminal offenses - the same as in Art. 108 UCC; at admin. sanctions - N / A	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Mitigating factors

Article UCC	Mitigating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
	committed; 2) the offender has actively furthered the disclosure and investigation of the criminal offence; 3) the offender has voluntarily compensated the harm caused by the criminal offence to the victim or has eliminated the harm caused; 4) the offender has facilitated the disclosure of a crime of another person; 5) the criminal offence was committed as a result of unlawful or immoral behaviour of the victim; 6) the criminal offence was committed exceeding the conditions regarding the necessary self-defence, extreme necessity, detention of the person committing the criminal offence, justifiable professional risk, the legality of the execution of a command and order; 7) the criminal offence was committed by a person in a state of diminished mental capacity.											
Article 134(1)	see Article 15 above	see Article 15 above	see Article 15	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	in criminal offenses - the same as in Art. 108 UCC; at	see Article 15	see Article 15 above	see Article 15 above

*Comparative table – Mitigating factors*

[illegible]



*Comparative table – Mitigating factors*

[illegible]



Comparative table – Mitigating factors

Article UCC	Mitigating factors											
	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 267(2)	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above
Article 270	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above
Article 271	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above
Article 274	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	NO	see Article 15 above	see Article 15 above	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Settlement

Article UCC	Settlement																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 15	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	YES	YES	YES	YES	YES
Article 15(1)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
article 15(2)(a)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 15(2)(b)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 23(1)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 23(2)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 51	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 108	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Articles 127	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 134(1)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 134(1)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 135(1)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 135(2)	No free zones	No free zones	YES	NO	YES	NO	NO	YES	YES	No free zones	YES	YES	NO	No free zones	YES	YES	YES	YES	YES	No free zones	YES	NO	NO	YES	NO	YES	No free zones
Article 137(1) and (2)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 139	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 139	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 140	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 145(2)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Articles 147 and 148	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 149	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Articles 158(3)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	YES	YES	NO	YES	YES
Articles 163	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 163(1)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 163(2)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 166	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 167(1)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 167(1) second subparagraph	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 177	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 179	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES

Comparative table – Settlement

Article UCC	Settlement																										
	AU	BE	BG	HR	CY	CZ	DK	EL	EE	FI	FR	DE	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SK	SI	ES	SE
Article 182	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 185	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 192(2)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 211	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 233(1)(a)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 241	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 242	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 242(1), points (a) and (b)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 244(1)	No free zones	No free zones	YES	NO	YES	NO	NO	YES	YES	No free zones	YES	YES	NO	No free zones	YES	YES	YES	YES	YES	No free zones	YES	NO	NO	YES	NO	YES	No free zones
Article 244(2)	No free zones	No free zones	YES	NO	YES	NO	NO	YES	YES	No free zones	YES	YES	NO	No free zones	YES	YES	YES	YES	YES	No free zones	YES	NO	NO	YES	NO	YES	No free zones
Article 245	No free zones	No free zones	YES	NO	YES	NO	NO	YES	YES	No free zones	YES	YES	NO	No free zones	YES	YES	YES	YES	YES	No free zones	YES	NO	NO	YES	NO	YES	No free zones
Article 245	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	No free zones	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 257	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 262	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 263	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 267(2)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 267(2)	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 270	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 271	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES
Article 274	YES	YES	YES	NO	YES	NO	NO	YES	YES	NO	YES	YES	NO	YES	YES	YES	YES	YES	YES	NO	YES	NO	NO	YES	NO	YES	YES

Comparative table – Time limitation

Article UCC	Time Limitation																											
	AU			BE			BG			HR			CY			CZ			DK			EL			EE			
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	
Article 15	1-5	10	5	The principles of ordinary law apply to customs and excise offences. Thus, as a result of an offence, no one can be worried if five years have elapsed since the date of the offence without an act interrupting the limitation period having taken place. The drawing up of a regular report interrupts the limitation period.	Same as initiating a procedure column	Criminal penalties shall be time-barred after five years, starting from the date of the judgment or judgment delivered at last instance, or from the date on which the judgment given at first instance can no longer be challenged by means of an appeal. If the sentence imposed exceeds three years, the limitation period will be ten years. The limitation period for fines shall be interrupt	3 months after establishment of the infringement, but within 1 year after the infringement took pplace	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	4	4	3	NO / the Court may take into consideration the time elapsed between the moment of the infringement and the initiation of the proceedings	NO / the Court may take into consideration the time elapsed between the moment of the infringement and the initiation of the proceedings	NON E	60 days; if the procedure is pending , 10 years	6	6	1) 10 years after the crime was comitted in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was comitted in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committ ed if no evasion due to the inaccuracy After the person has been charges with a crime a decision must be made within reasonable time regarding whether the person is prosecuted or not. If the decision has not been made within 1,5 years the prosecuti on office must in writing inform the accused person, why a decision has not been made yet and when a decision can be expected to be made Imprisonme nt: Criminal Code section 97. Imprisonme nt will be remitted due to the following limitations: 5 years for imprisonment for up to one year exceeding 1 year, but not 4 years 15 years for imprisonment exceeding 4 years, but not 8 years.  Fine: Criminal Code section 97a. If no prior application for a distress warrant has been filed, fines will be remitted after 5 years if the fine does not exceed DKK 1.000 10 years if the fine exceeds DKK 10.000				NO	3 years from the time of infringement	NO	10 years since commitment of the offence in the case of a criminal offence in the first degree; 5 years in the case of a criminal offence in the second degree. A misdemeanor our expires after two years have passed between the completion thereof and the entry into force of a judgment or decision, unless the law prescribes a limitation period of three years. Suspensions and interruptions may apply	10 years since commitment of the offence in the case of a criminal offence in the first degree; 5 years in the case of a criminal offence in the second degree. A misdemeanor our expires after two years have passed between the completion thereof and the entry into force of a judgment or decision, unless the law prescribes a limitation period of three years. Suspensions and interruptions may apply	after the entry into force of the judgment: 1) five years from entry into force of a court judgment made in a matter concerning a criminal offence in the first degree; 2) three years from entry into force of a court judgment made in a matter concerning a criminal offence in the second degree; 3) one year from entry into force of a judgment or decision made with regard to a misdemeanor our. Suspensions may apply.

Comparative table – Time limitation

Article UCC	Time Limitation																										
	AU			BE			BG			HR			CY			CZ			DK			EL			EE		
						ed by voluntar y partial payment by the convicte d person.																					
Article 15(1)	1-5	10	5				see Article 15 above	see Article 15 above	see Article 15 above				see Article 15 above	see Article 15 above	see Artic le 15 abov e	see Article 15 above	see Artic le 15 abov e	see Artic le 15 abov e	No/withi n 2 years after the crime was committ ed	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringeme nt	NO	see Article 15 above	see Article 15 above	see Article 15 above
article 15(2)(a)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Artic le 15 abov e	see Article 15 above	see Artic le 15 abov e	see Artic le 15 abov e	see Article 15 above	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringeme nt	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 15(2)(b)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Artic le 15 abov e	see Article 15 above	see Artic le 15 abov e	see Artic le 15 abov e	see Article 15 above	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringeme nt	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 23(1)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Artic le 15 abov e	see Article 15 above	see Artic le 15 abov e	see Artic le 15 abov e	2 years after the crime was committ ed	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringeme nt	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 23(2)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Artic le 15 abov e	see Article 15 above	see Artic le 15 abov e	see Artic le 15 abov e	2 years after the crime was committ ed	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringeme nt	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 51	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Artic le 15 abov e	see Article 15 above	see Artic le 15 abov e	see Artic le 15 abov e	2 years after the crime was committ ed	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringeme nt	NO	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																										
	AU			BE			BG			HR			CY			CZ			DK			EL			EE		
Article 108	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	N/A	N/A	N/A	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	N/A	N/A	N/A	5 years from the time that 4 months have passed after non payment of overdue amount	NO	NO	see Article 15 above	see Article 15 above	see Article 15 above
Articles 127	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount)	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 134(1)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	5 years from the time	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above

### Comparative table – Time limitation

[illegible]



Comparative table – Time limitation

Article UCC	Time Limitation																										
	AU			BE			BG			HR			CY			CZ			DK			EL			EE		
Articles 147 and 148	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 149	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	N/A	N/A	N/A	NO	NO	NO	see Article 15 above	see Article 15 above	see Article 15 above
Articles 158(3)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Articles 163	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 163(1)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 163(2)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 166	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	See Art 15 UCC	See Art 15 UCC	NO	NO	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 167(1)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above

### Comparative table – Time limitation

[illegible]

Comparative table – Time limitation

Article UCC	Time Limitation																										
	AU			BE			BG			HR			CY			CZ			DK			EL			EE		
Article 233(1)(a)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 241	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 242	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 242(1), points (a) and (b)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 244(1)	No free zones			No free zones			see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	NO	NO	NO	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	see Article 15 above	see Article 15 above
Article 244(2)	No free zones			No free zones			see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above		NO	NO	NO	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	see Article 15 above	see Article 15 above
Article 245	No free zones			No free zones			see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	NO	NO	NO	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																										
	AU			BE			BG			HR			CY			CZ			DK			EL			EE		
Article 245	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	See Art 15 UCC	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 257	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	NO	NO	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 262	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	NO	NO	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 263	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 127 above	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 267(2)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	2 years after the crime was committed	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 267(2)	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	See Art 15 UCC	See Art 15 UCC	5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 270	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 127 above	See Art 15 UCC	See Art 15 UCC	NO	NO	NO	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																										
	AU			BE			BG			HR			CY			CZ			DK			EL			EE		
Article 271	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 127 above	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above
Article 274	1-5	10	5	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	4	4	3	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 127 above	See Art 15 UCC	See Art 15 UCC	NO	3 years from the time of infringement	NO	see Article 15 above	see Article 15 above	see Article 15 above

Article UCC	Time Limitation																													
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P

Comparative table – Time limitation

Article UCC	Time Limitation																													
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 15	See Article 15 (1) UCC	See Article 15 (1) UCC	Pursuant to Chapter 8, Section 10 of the Penal Code, a term of imprisonment shall lapse unless the enforcement of the sentence has commenced 1) twenty years from the date of the final judgment, 2) fifteen years if the sentence is more than four and not more than eight years, 3 ) in ten years if the sentence is more than one year and not more than four years and 4) in five years if the sentence is not	3	3	6	5-25	5-25	5-20	Under section 6 of the Infringement Act, there is no place to be held liable if six months have elapsed since the infringement was committed. After two years from the commission of the act, there is no place to prosecute the violation . A Btk. Pursuant to Article 26 (1), unless otherwise provided by the Act on the exclusion of statute of limitations for certain criminal offenses , the period	Pursuant to Article 88 (1) of the Customs Act, no customs administrative fine may be imposed in the event of an infringement causing a lack of customs duties if the time limit for the communication of duties and other charges in respect of the infringement to be penalized has expired. No customs administrative fine may be imposed for an infringement which does not cause a lack of customs duties if 3 years have elapsed from the date on which the infringem	According to Article 87(3) of the Customs Act, the customs administration fine is, in principle, to be paid within 15 days of the date on which the decision becomes final. Pursuant to Article 88 (2) of the Customs Act, the enforceability of a customs administrative fine expires 3 years after the decision on it has become final. Pursuant to Article 24 (1) of the Infringement Act, a fine may not be enforced if one year has elapsed since the basic decision	10	10	10	1 year from the date of the notification of the tax assessment /revision	5 years – the imposition of the penalty is time barred	The tax court may suspended the execution of a penalty but the suspension must be granted	3 working days from the day of obtaining of the information	No later than 1 month from the day when a decision is taken to initiate administrative offence proceedings. Subparagraph 12 Paragraph one of the Section 119 of the Law on Administrative Liability. Administrative offence proceedings may not be initiated but the initiated proceedings shall be terminated if the administrative offence proceedings have been initiated but no decision in an administrative offence case has been taken within nine	No later than 1 month from the day when the ruling on penalty has come into effect/Paragraph one of Section 258 of the Law on Administrative Liability. The ruling on penalty may not be enforced if five years have passed since the day of coming into effect thereof, and it has not been enforced.	2 to 12	2 to 12	3 months	Article 202 LGD A Where, after the completion of the certificate of verification, the officials establish, within three years of the date on which the amount initially required of the person liable for payment was entered in the accounts, or, if no entry in the accounts has	Article 638. Code of Criminal Procedure (1) the Attorney General is responsible for the enforcement of sentences handed down by criminal courts in accordance with the terms and conditions of the law. (2) proceedings for the recovery of fines and confiscations may be brought on behalf of the Attorney General by the Director of the Administration of Registration and Areas, who shall send the Prosecutor General of State by 31 December each year a record of the state of	10	N/A	N/A	



Comparative table – Time limitation

Article UCC	Time Limitation																															
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT				
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P		
			more than one year. Pursuant to Chapter 8, Section 13 of the Penal Code, the fine expires five years after the date of the final judgment, unless a convicted person has previously been sentenced to conversion. Pursuant to Chapter 8, Section 13, Subsection 3 of the Penal Code, the convicted community fine expires five years after the date of the final judgment							of limitation shall be time-barred, but not less than five years. In the case of Article 108 of the UVK, under Article 167 (1) of the Customs Code, default interest must be paid within 15 days of the date on which the decision becomes final.	ent to be penalized was committed.	became final.								months from the day of initiation thereof.						been made, from the date on which the tax debt was incurred, that the excise duty or excise duty legally owed on goods declared has not been collected in full or has not been collected in full, the excise duty or excise duty evaded must be paid by the			execution of the judgments and judgments transmitted to him.  (3) the civil party shall continue to enforce the judgment in so far as it is concerned			



Comparative table – Time limitation

Article UCC	Time Limitation																														
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT			
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	
																									perso n liable for paym ent of that duty, either prima rily or in the altern ative, or by his perso ns entitl ed under him. The perio d referr ed to in subpa ragra ph 1 shall be ten years wher e the act givin g rise to the tax debt referr ed to in subpa ragra ph 1 is liable to give rise to crimi						

### Comparative table – Time limitation

Article UCC	Time Limitation																													
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P			
																								nal court proce eding s.						
Article 15(1)	According to Chapter 8, Section 1, Subsection 1 of the Penal Code, the right to prosecute a crime expires unless the charge is brought within two years, if the most severe punishment is a maximum of one year in prison, a fine or a criminal fine. The most severe punishment shall be the punishment provided for in the penal provision applicable to	According to Chapter 8, Section 6 of the Penal Code, a punishment may not be imposed if ten years have elapsed from the date of the offense, if the most severe punishment provided for the offense is imprisonment for a maximum of two years or a fine. Pursuant to Chapter 8, Section 13 of the Penal Code, the right to enforce a fine expires 5 years after the	See Article 15 UCC	3	3	6	5-25	5-25	5-20				10	10	10	See article 15	See article 15		see Article 15 above	see Article 15 above	see Article 15 above				see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A

Comparative table – Time limitation

Article UCC	Time Limitation																													
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
	the offense as the maximum punishment.P ursuant to sections 62 and 97 of the Customs Act (304/2016), a decision to impose a duty increase must be notified to the payer within 3 years of the incurrance of the customs debt or within 5 years if the act could have led to criminal proceedings.P ursuant to sections 62 and 97 of the Customs Act (304/2016), a decision on aduty increase and a penalty fee must be notified to the debtor within 3 years of the incurrance of the customs debt or within 5 years if the act could have resulted in criminal proceedings.	date of the final judgment, unless a fine has been imposed on the fined person before that date.Pursuant to sections 62 and 97 of the Customs Act (304/2016), a decision on a penalty fee must be notified to the debtor within 3 years of the incurrance of the customs debt or within 5 years if the act could have resulted in criminal proceedings.P ursuant to section 20 of the Act on the Enforcement of Taxes and Payments (706/2007), the right to enforce a duty increase and a penalty fee expires 5 years after the beginning of the year following that in which it was imposed.																												
article 15(2)(a)	Pursuant to sections 62 and 97 of the Customs Act (304/2016), a decision to impose a duty increase must be notified to the payer	Pursuant to section 20 of the Act on the Enforcement of Taxes and Fees (706/2007), the right to enforce a duty increase	N/A	N/A	N/A	N/A	5-25	5-25	5-20				10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A

Comparative table – Time limitation

Article UCC	Time Limitation																													
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
	within 3 years of the incurrance of the customs debt or within 5 years if the act could have led to criminal proceedings.	expires 5 years after the beginning of the year following that in which it was imposed.																												
Article 15(2)(b)	SEE ART 15(2) (a)	SEE ART 15(2) (a)	See Article 15 UCC	N/A	N/A	N/A	5-25	5-25	5-20				10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 23(1)	SEE ART 15(2) (a) as regards penalty fee	SEE ART 15(2) (a) As regards penalty fee	N/A	N/A	N/A	N/A	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 23(2)	SEE ART 15(2) (a) as regards penalty fee	SEE ART 15(2) (a) As regards penalty fee	N/A	N/A	N/A	N/A	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 51	See Article 15 UCC	See Article 15 UCC	See Article 15 UCC	Art. 410 et 412 CD : 3 ans (art. 351 alin éa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 1er alin éa CD)	Art. 410 et 412 CD : 3 ans (art. 351 alin éa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 1er alin éa CD)	Amen de : 6 ans (art.38 2 § 5 CD)	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	3 to 15 years	3 to 15 years	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 108	N/A	N/A	N/A	N/A	N/A	N/A	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2 to 12 years	2 to 12 years	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A

### Comparative table – Time limitation

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Comparative table – Time limitation

Article UCC	Time Limitation																													
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 140	see Article 15(1) and 15(2)(a) as regards penalty fee and customs offense	see Article 15(1) and 15(2)(a) as regards penalty fee and customs offense	See Article 15 UCC	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 145(2)	see Article 15(1) and 15(2)(a) as regards penalty fee and customs offense	see Article 15(1) and 15(2)(a) as regards penalty fee and customs offense	See Article 15 UCC	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Articles 147 and 148	see Article 15(1) and 15(2)(a) as regards penalty fee and customs offense	see Article 15(1) and 15(2)(a) as regards penalty fee and customs offense	See Article 15 UCC	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 149	see Article 15(1) and 15(2)(a) as regards penalty fee and customs offense	see Article 15(1) and 15(2)(a) as regards penalty fee and customs offense	See Article 15 UCC	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Articles 158(3)	see Article 15(1) and 15(2)(a)	see Article 15(1) and 15(2)(a)	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Articles 163	see Article 15(1) and 15(2)(a) Chapter 8 of the Penal Code Section 1: The right to prosecute expires in two years from the date of the commission of the crime, if the most severe punishment is a fine; in five years, if the most severe punishment is imprisonment for over a	see Article 15(1) and 15(2)(a) According to Chapter 8, Section 6 of the Penal Code, a punishment may not be imposed if ten years have elapsed from the date of the offense, if the most severe punishment provided for the offense is imprisonment for a maximum of	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A

Comparative table – Time limitation

Article UCC	Time Limitation																													
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
	year and at most two years; and in ten years, if the most severe punishment is imprisonment for more than two years and at most eight years.	two years or a fine. A punishment may not be imposed if twenty years have elapsed from the date of the offence, if the maximum penalty provided for the offence is imprisonment for more than two years and at most eight years.																												
Article 163(1)	see Article 15(1) and 15(2)(a)	see Article 15(1) and 15(2)(a)	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 163(2)	see Article 15(1) above	see Article 15 (1) above	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 166	see Article 15(1) above	see Article 15 (1) above	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 167(1)	see Article 15(1) above	see Article 15 (1) above	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 167(1) second subparagraph	see Article 15(2)(a) above	see Article 15(2)(a) above	N/A				5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 177	see Article 15(2)(a) above	see Article 15(2)(a) above	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months after its adoption	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 179	see Article 15(2)(a) above	see Article 15(2)(a) above	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	2	2	3 months	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A



### Comparative table – Time limitation

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### Comparative table – Time limitation

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Comparative table – Time limitation

Article UCC	Time Limitation																													
	FI			FR			DE			HU			IE			IT			LV			LT			LU			MT		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 271	see Articles 15(1) and 15(2)(a) above	see Articles 15(1) and 15(2)(a) above	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A
Article 274	see Articles 15(1) and 15(2)(a) above	see Articles 15(1) and 15(2)(a) above	N/A	see Article 51 above	see Article 51 above	see Article 51 above	5-25	5-25	5-20	see Article 15 above	see Article 15 above	see Article 15 above	10	10	10	See article 15	See article 15	See article 15	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	10 years	N/A	N/A

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 15	3	Impose d by court	Customs can only impose fines. Imprisonmen t in combination with a fine can only be imposed by the court.	10	20	15	5 years from the moment the infringemen t was committed (for both criminal and non criminal)	5 years from the moment the infringemen t was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonmen t for 2 or more years) and 4 years (imprisonmen t for less than 2 years or criminal fine) from the moment the condemnator y court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction	Art. 154: The terms of prescription of criminal liability (1) The terms of prescription of criminal liability are: ... c) 8 years, when the law provides for the crime committed imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding	Art. 154: The terms of prescripti on of criminal liability (1) The terms of prescripti on of criminal liability are: ... c) 8 years, when the law provides for the crime committe d imprison ment for more than 5 years, but not exceeding 10 years; d) 5 years,	Art. 154: The terms of prescripti on of criminal liability (1) The terms of prescripti on of criminal liability are: ... c) 8 years, when the law provides for the crime committe d imprison ment for more than 5 years, but not exceeding 10 years; d) 5 years,	LP - N/A; NP - 30 DA YS	LP - 2 TO 6; NP - 2	10-20	10	10	10	° can be initiated as long as liability for the commission of the administrativ e offence or offence (death or limitation period) has not ceased; or ° no later than 6-month period following notification of the tax assessment issued in the tax procedure ;	° 5 years or 10 years for the application of certain aggravating factors. ° to administrativ e tax offences and administrativ e offences of smuggling is 4 years	° 5 years or 15 years for the application of certain aggravating factors. ° to administrativ e tax offences and administrativ e offences of smuggling is 4 years	It is not possible to initiate a procedure if the limit to impose a penalty has expired..	Chapter 35 § 1 of the Penal Code. Varies between 2 and 15 years depending on the maximum sentence of the crime. Suspension s may apply. Tulltillägg may be imposed as long as a customs debt according to article 103 UCC may be notified.	Chapte r 35 § 7-9 Penal Code. Varies between n 5 and 15 years since a verdict has gained legal force.

Comparative table – Time limitation

Article UCC	Time Limitation																								
	NL			PL			PT			RO			SK			SI			ES			SE			
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	
										one year or a fine. (2) The time limits provided for in this Article shall run from the date of the commission of the offense, in the case of continuous offenses the term runs from the date of cessation of the action or inaction, in the case of continuing offenses, from the date of the last act or inaction, and in the case of offenses usually from the date of the last act. (3) In the case of progressive offenses, the limitation period for criminal liability shall begin to run from the date of the commission of the action or inaction and shall be calculated in relation to the punishment corresponding to the final result produced.	when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding one year or a fine. (2) The time limits provided for in this Article shall run from the date of the commission of the offense, in the case of continuous offenses the term runs from the date of cessation of the action or inaction, in the case of continuing offenses, from the date of the last act or inaction, and in the	when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding one year or a fine. (2) The time limits provided for in this Article shall run from the date of the commission of the offense, in the case of continuous offenses the term runs from the date of cessation of the action or inaction, in the case of continuing offenses, from the date of the last act or inaction, and in the													

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
											case of offenses usually from the date of the last act. (3) In the case of progressive offenses, the limitation period for criminal liability shall begin to run from the date of the commission of the action or inaction and shall be calculated in relation to the punishment corresponding to the final result produced.	case of offenses usually from the date of the last act. (3) In the case of progressive offenses, the limitation period for criminal liability shall begin to run from the date of the commission of the action or inaction and shall be calculated in relation to the punishment corresponding to the final result produced.												
Article 15(1)	see Article 15 above	see Article 15 above	see Article 15 above	5	10	10	5	5	5	see Article 15 above	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6; NP - 2	10-20	3	6 years (The statute of limitations is interrupted by all acts by the authority responsible for conducting	2 or 4 years to start executing a sanction and 10 years to execute a fine	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
																	minor offenc e procee dings for the purpos e of prosec uting the perpetr ator, includi ng the act carried out for the require ments of lodgin g an accusa tory instru ment. After each interru ption, the statute of limitat ions shall resum e, but minor offenc e procee dings shall not be allowe d after twice the time require d by an Act for							

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
																	minor offenc e procee dings to becom e statute - barred has elapse d.)							
article 15(2)(a)	3 years/ with prison senten ce of up to 3 years – 6 years / crime s up to 6 years – 12 years	see Article 15 above	see Article 15 above	10	20	15	5	5	5	see Article 15 above	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1 ) abov e	see Article 15(1) above	see Artic le 15(1 ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 15(2)(b)	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	10	20	15	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1 ) abov e	see Article 15(1) above	see Artic le 15(1 ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above



Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 23(1)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	2 or 4 years to start executing a sanction and 10 years to execute a fine or 4 yrs for other sanctions (confiscation of goods)	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 23(2)	3 years	N/A	N/A	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 51	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 108	N/A	N/A	N/A	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	30 DAYS	3 -20 YRS	5-15 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Articles 127	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 134(1)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	at admin. sanctions - the same as in Art. 15 UCC ; in criminal sanctions - the same as in Art. 108 UCC	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art. 108 UCC	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art. 108 UCC	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 134(1)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	at admin. sanctions - the same as in Art. 15 UCC ; in criminal sanctions - the same as in Art. 108 UCC	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art. 108 UCC	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art. 108 UCC	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 135(1)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 135(2)	No free zones			N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	Contraventions - max 12 months after the finding of the deed	N/A	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	No free zones		
Article 137(1) and (2)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 139	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	10	20	15	5	5	5	N/A	N/A	Art. 154: The terms of prescription of criminal liability (1) The terms of prescription of criminal liability are: ... c) 8 years, when the law provides for the crime committed imprisonment	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																								
	NL			PL			PT			RO			SK			SI			ES			SE			
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	
												ment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding one year or a fine. (2) The time limits provided for in this Article shall run from the date of the commission of the offense. in the case of continuous offenses the term runs from the date of cessation of the action or													

Comparative table – Time limitation

Article UCC	Time Limitation																											
	NL			PL			PT			RO			SK			SI			ES			SE						
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P				
												inaction, in the case of continuing offenses, from the date of the last act or inaction, and in the case of offenses usually from the date of the last act. (3) In the case of progressive offenses, the limitation period for criminal liability shall begin to run from the date of the commission of the action or inaction and shall be calculated in relation to the punishment corresponding to the final result produced.																

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 139	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	10	20	15	5	5	5	N/A	N/A	see Article 139 above	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 140	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 145(2)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Articles 147 and 148	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 149	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Articles 158(3)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS		see Article 15(1) above		see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Articles 163	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	10	20	15	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the	N/A	LG - N/A; NP - 30 DA	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) )	see Article 15(1) above	see Article 15(1) )	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
											finding of the deed		YS			abov e		abov e						
Article 163(1)	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1) ) abov e	see Article 15(1) above	see Artic le 15(1) ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 163(2)	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1) ) abov e	see Article 15(1) above	see Artic le 15(1) ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 166	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1) ) abov e	see Article 15(1) above	see Artic le 15(1) ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 167(1)	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1) ) abov e	see Article 15(1) above	see Artic le 15(1) ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 167(1) second subparagrap h	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1) ) abov e	see Article 15(1) above	see Artic le 15(1) ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 177	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1) ) abov e	see Article 15(1) above	see Artic le 15(1) ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above



Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 179	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 182	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 185	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 192(2)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 211	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 233(1)(a)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 241	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 242	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 242(1), points (a) and (b)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 244(1)	No free zones			5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	Contraventions - max 12 months after the finding of the deed	N/A	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	No free zones		
Article 244(2)	No free zones			5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	No free zones		
Article 245	No free zones			5	10	10	5	5	5	N/A	N/A	Art. 154: The terms of prescription of criminal liability (1) The	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	No free zones		

Comparative table – Time limitation

Article UCC	Time Limitation																											
	NL			PL			PT			RO			SK			SI			ES			SE						
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P				
												terms of prescripti on of criminal liability are: ... c) 8 years, when the law provides for the crime committe d imprison ment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprison ment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprison ment not exceeding one year or a fine. (2) The time limits provided for in this Article shall run																

Comparative table – Time limitation

Article UCC	Time Limitation																									
	NL			PL			PT			RO			SK			SI			ES			SE				
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P		
												from the date of the commissi on of the offense. in the case of continuou s offenses the term runs from the date of cessation of the action or inaction, in the case of continuin g offenses, from the date of the last act or inaction, and in the case of offenses usually from the date of the last act. (3) In the case of progressiv e offenses, the limitation period for criminal liability shall begin to run from the date of the commissi on of the action or inaction and shall														

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
												be calculated in relation to the punishme nt correspon ding to the final result produced.												
Article 245	No free zones			5	10	10	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1 ) abov e	see Article 15(1) above	see Artic le 15(1 ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 257	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1 ) abov e	see Article 15(1) above	see Artic le 15(1 ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 262	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1 ) abov e	see Article 15(1) above	see Artic le 15(1 ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 263	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	N/A	N/A	N/A	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	See article 245 UCC	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1 ) abov e	see Article 15(1) above	see Artic le 15(1 ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 267(2)	see Articl e 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	10	20	15	5	5	5	6 Months after committing the act	Contraven tions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DA YS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Artic le 15(1 ) abov e	see Article 15(1) above	see Artic le 15(1 ) abov e	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above

Comparative table – Time limitation

Article UCC	Time Limitation																							
	NL			PL			PT			RO			SK			SI			ES			SE		
	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P	IN P	IM P	EX P
Article 267(2)	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 270	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	10	20	15	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 271	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	10	20	15	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 274	see Article 15 (2) (a) above	see Article 15 (2) (a) above	see Article 15 (2) (a) above	5	10	10	5	5	5	6 Months after committing the act	Contraventions - max 12 months after the finding of the deed	N/A	LG - N/A; NP - 30 DAYS	LP - 2 TO 6 YRS; NP - 2 YRS	10-20 YRS	see Article 15(1) above	see Article 15(1) above	see Article 15(1) above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above

Legend

A	Administrative
C/A	Both Criminal and administrative
C	Criminal

*Comparative table – Time limitation*

N/A	Non applicable
NP	Natural person
LP	Legal person
ADM F	Administrative fine
F	Fine
I	Imprisonment