

Council of the European Union

Brussels, 10 January 2023 (OR. en)

5135/23 ADD 4

## UD 4 ECOFIN 26

## **COVER NOTE** From: Secretary-General of the European Commission, signed by Ms Martine **DEPREZ**, Director date of receipt: 6 January 2023 To: Ms Thérèse BLANCHET, Secretary-General of the Council of the **European Union** No. Cion doc.: SWD(2023) 2 final COMMISSION STAFF WORKING DOCUMENT Country Sheets Subject: Accompanying the document Report from the Commission on the assessment of customs infringements and penalties in Member States Union Customs Code POLAND - PORTUGAL - ROMANIA - SLOVAKIA - SLOVENIA - SPAIN - SWEDEN

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

Encl.: SWD(2023) 2 final



EUROPEAN COMMISSION

> Brussels, 6.1.2023 SWD(2023) 2 final

PART 4/4

## 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

POLAND - PORTUGAL - ROMANIA - SLOVAKIA - SLOVENIA - SPAIN - SWEDEN

{COM(2023) 5 final}

Article UCC	Infringement UCC	National law	Lega natur (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
Article 15	Providing customs authorities with false information or documents	art. 87 Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the	YE S	N O	Fine	fines up to 720 times a daily fine	N/ A	All the sanctions are applied regardless of the severity of	The polish national law provides for aggravating factors like	The polish national law provides for mitigating factors like this:	Settlemen t is the type of the special criminal	10 years	20 years	15 years	<b>Article 87. [Customs fraud]</b> 1. Whoever, by misleading the authority authorised to carry out customs control, exposes the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same
	required by those				infringeme nt to be committed.			Imprisoneme nt	up to 5 years	N/ A	the sanction.	this: the infringeme nt has been perpretated by	cooperation with customs authorities, payment of	procedure				punishment shall apply to the perpetrator where customs fraud concerns goods or a service in foreign trade for which non- tariff regulation exists./3. If the amount of the customs duty exposed to depletion or
								other	confiscatio n	N/A		organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	the evaded duties, seriousness of the infringemen t, good faith.					the value of goods or a service in foreign trade for which a non-tariff regulation exists is low, the perpetrator of the prohibited act specified in paragraph 1 or paragraph 2
Article 15(1)	Failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls;	Art. 94 Penal Fiscal Code	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine	fines up to 720 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 94. [Obstructing customs control] 1. Whoever, contrary to the obligation, fails to provide oral or written explanations relevant to customs control or fails to provide required documents regarding foreign trade in goods or services, shall be subject to a fine of up to 720 daily rates./2. The same punishment shall apply to anyone that otherwise thwarts or obstructs the performance of controls or customs supervision by a person authorised to carry out these activities as part of their official duties, in particular anyone that refuses to enable customs control or fails to immediately deliver goods to the location indicated by the customs authority.
article 15(2)(a)	Failure of the person lodging a customs declaration, temporary	Art. 87 Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for	YE S	N O	Fine	fines up to 720 times a daily fine	N/ A	All the sanctions are applied regardless of the	The polish national	The polish national law provides for mitigating factors like	Settlemen t is the type of the special	10 years	20 years	15 years	Article 87. [Customs fraud] 1. Whoever, by misleading the authority authorised to carry out customs control, exposes the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or

Article UCC	Infringement UCC	National law	Lega natur (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
	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				the infringeme nt to be committed.			Imprisoneme nt other	up to 5 years	N/ A N/ A	severity of the sanction.	factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of	this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	criminal procedure				deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs fraud concerns goods or a service in foreign trade for which non- tariff regulation exists./3. If the amount of the customs duty exposed to depletion or the value of goods or a service in foreign trade for which a non-tariff regulation exists is low, the perpetrator of the prohibited act specified in paragraph 1 or paragraph 2
Article 15(2)(b)	declaration, notification or application; 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	Art. 87 Penal Fiscal Code	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 5 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender,	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	10 years	20 years	15 years	Article 87. [Customs fraud] 1. Whoever, by misleading the authority authorised to carry out customs control, exposes the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs fraud concerns goods or a service in foreign trade for which non- tariff regulation exists./3. If the amount of the customs duty exposed to depletion or the value of goods or a service in foreign trade for which a non-tariff regulation exists is low, the perpetrator of the prohibited act specified in paragraph 1 or paragraph 2
Article 23(1)	document; Failure of the holder of a decision relating to the application of customs legislation to comply with the obligations	N/A - Could misdemean		usly re	sult in suspens	sion or	revoca	ation of the decis	ion involved.	An aut	horization ma	use of violence. y be revoked if	Such behaviou	r systematic.	A coersive n	neasure may	be applied.	Is not punishable as a crime or

Article UCC	Infringement UCC	National law	Lega natur (C / 2	re	N/I	Liab	oility	Type of the sanction	Thresholds	5	Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
	resulting from that decision;						1									•		
Article 23(2) Article 51	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;Failure of an economic operator to keep the documents and information related to the accomplishme nt of customs formalities by any accessible means for the period of time required by customs;	N/A - Coulo misdemean		N O	esult in susper Negligence and intent need to be proven in order for the infringeme nt to be committed.		N O	Fine	fines up to 180 times a daily fine	A coer	rsive measure	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the	The polish national law provides for mitigating	Settlemen t is the type of the special criminal procedure	evoked if suc	h behaviour	10 years	Is not punishable as a crime or Article 95. [Negligence in documentation] 1. Whoever, contrary to the obligation, fails to store documents relevant for customs control, shall be subject to a fine of up to 180 daily rates./2 In the event of an act of lesser gravity, the perpetrator of the prohibited act specified in paragraph 1

Article UCC	Infringement UCC	National law	Lega natu (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;		ests due	e are co	onsidered punis	shment	t enoug	gh. Any tax/duty	debt shall be o	enforce	ed, if needed tl	hrough compul	sory execution.					
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	N/A																
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	Art. 90 Penal Fiscal Code - Whoever removes the goods or transport means from customs supervisio n.	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 3 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism,	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 90. [Removal from customs supervision] 1. Whoever removes goods or a means of transport from customs supervision, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 3 years, or both./2. The same punishment shall apply to anyone that, without the consent of the authorised authority, destructs, damages or removes a customs seal.
A	second sub- paragraphs of Article 134 of the Code;		NE	N	Nutions	NE	N			NU		fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	of the infringemen t, good faith.	C. ul		10	10	
Article 134(1)	Removal of goods from customs supervision;	Art. 90 Penal Fiscal Code - Whoever removes	YE S	N O	Negligence and intent need to be proven in order for the	YE S	N O	Fine	fines up to 720 times a daily fine	N/ A	All the sanctions are applied regardless of the severity of	The polish national law provides for aggravating factors like	The polish national law provides for mitigating factors like this:	Settlemen t is the type of the special criminal	5 years	10 years	10 years	Article 90. [Removal from customs supervision] 1. Whoever removes goods or a means of transport from customs supervision, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 3 years, or both./2. The same

Article UCC	Infringement UCC	National law	Lega natu (C /	re	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
		the goods or transport means from customs			infringeme nt to be committed.			Imprisoneme nt	up to 3 years	N/ A	the sanction.	this: the infringeme nt has been perpretated by organised	cooperation with customs authorities, payment of the evaded	procedure				punishment shall apply to anyone that, without the consent of the authorised authority, destructs, damages or removes a customs seal.
		supervisio n.						other	confiscatio n	N/ A		crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	duties, seriousness of the infringemen t, good faith.					
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;	Art. 94 (2) Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine	fines up to 720 times a daily fine	N/ A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 94. [Obstructing customs control] 1. Whoever, contrary to the obligation, fails to provide oral or written explanations relevant to customs control or fails to provide required documents regarding foreign trade in goods or services, shall be subject to a fine of up to 720 daily rates./2. The same punishment shall apply to anyone that otherwise thwarts or obstructs the performance of controls or customs supervision by a person authorised to carry out these activities as part of their official duties, in particular anyone that refuses to enable customs control or fails to immediately deliver goods to the location indicated by the customs authority.
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	N/A																

Article UCC	Infringement UCC	National law	Lega natu (C /	re	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
Article 137(1) and (2)	country, to bring those goods directly into that free zone without passing through another part of the customs territory of the Union; 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;	N/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	Art. 86 Penal Fiscal Code - Whoever, failing to fulfil the customs obligation imposed on it, imports goods from abroad or exports goods abroad without	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 5 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded,	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	10 years	20 years	15 years	Article 86. [Customs smuggling] 1. Whoever, by failing to fulfil their customs duty obligation, imports or exports goods without presenting them customs or without customs declaration, thereby exposing the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs smuggling concerns goods in foreign trade for which non-tariff regulation exists.

5 years	Article 86. [Customs smuggling] 1. Whoever, by failing to fulfil their customs duty obligation, imports or exports goods without presenting them customs or without customs declaration, thereby exposing the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs smuggling concerns goods in foreign trade for which non-tariff regulation exists.
---------	---

Article UCC	Infringement UCC	National law	Lega natu (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
		presenting them to the customs authority or without a customs declaratio n.										status of the ofender, use of violence.						
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Art. 86 Penal Fiscal Code - Whoever, failing to fulfil the customs obligation imposed on it, imports goods from abroad or exports goods abroad without presenting them to the customs	YE S	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	NO	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 5 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	10 years	20 years	15 years	Article 86. [Customs smuggling] 1. Whoever, by failing to fulfil their customs duty obligation, imports or exports goods without presenting them customs or without customs declaration, thereby exposing the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs smuggling concerns goods in foreign trade for which non-tariff regulation exists.
Article 140	Unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the	authority or without a customs declaratio n. Art. 90 Penal Fiscal Code - Whoever removes the goods or transport	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine Imprisoneme nt	fines up to 720 times a daily fine up to 3 years	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been	The polish national law provides for mitigating factors like this: cooperation with customs	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 90. [Removal from customs supervision] 1. Whoever removes goods or a means of transport from customs supervision, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 3 years, or both./2. The same punishment shall apply to anyone that, without the consent of the authorised authority, destructs, damages or removes a

Article UCC	Infringement UCC	National law	Lega natu (C / .	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation	
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Ex g a sai
	authorities or in places not designated or approved by those authorities;	from customs supervisio n.						other	confiscatio n	N/ A		by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	payment of the evaded duties, seriousness of the infringemen t, good faith.				
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;	Art. 93 (3) Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	fines up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Art. 93 (3) Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine	fines up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent,	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen	Settlemen t is the type of the special criminal procedure	5 years	10 years	10

	Other relevant factors defining the sanction in question
xecutin a anction	
0 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.
0 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.

Article UCC	Infringement UCC	National law	Lega natur (C / A	re	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	Α		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
												amount of duties evaded, status of the ofender, use of violence.	t, good faith.					
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;	Art. 93 (3) Penal Fiscal Code	YE S	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	fines up to 240 times a daily fine	N/ A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.
Articles 158(3)	Removal of goods from customs supervision;	Art. 90 Penal Fiscal Code - Whoever removes the goods or transport means from customs supervisio n.	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 3 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national	national law provides for	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 90. [Removal from customs supervision] 1. Whoever removes goods or a means of transport from customs supervision, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 3 years, or both./2. The same punishment shall apply to anyone that, without the consent of the authorised authority, destructs, damages or removes a customs seal.

Article UCC	Infringement UCC	National law	Lega natur (C / A	re	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
												violence.						
Articles 163	Providing customs authorities with false information or documents required by those	Art. 87 Penal Fiscal Code	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 5 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	10 years	20 years	15 years	Article 87. [Customs fraud] 1. Whoever, by misleading the authority authorised to carry out customs control, exposes the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs fraud concerns goods or a service in foreign trade for which non- tariff regulation exists./3. If the amount of the customs duty exposed to depletion or the value of goods or a service in foreign trade for which a non-tariff regulation exists is low, the perpetrator of the prohibited act specified in paragraph 1 or paragraph 2
Article 163(1)	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;	Art. 94 (1) Penal Fiscal Code	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	fines up to 720 times a daily fine	N/ A		violence. The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 94. [Obstructing customs control] 1. Whoever, contrary to the obligation, fails to provide oral or written explanations relevant to customs control or fails to provide required documents regarding foreign trade in goods or services, shall be subject to a fine of up to 720 daily rates./2. The same punishment shall apply to anyone that otherwise thwarts or obstructs the performance of controls or customs supervision by a person authorised to carry out these activities as part of their official duties, in particular anyone that refuses to enable customs control or fails to immediately deliver goods to the location indicated by the customs authority.

Article UCC	Infringement UCC	National law	Lega natur (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
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;	Art. 94 (1) Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine	fines up to 720 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 94. [Obstructing customs control] 1. Whoever, contrary to the obligation, fails to provide oral or written explanations relevant to customs control or fails to provide required documents regarding foreign trade in goods or services, shall be subject to a fine of up to 720 daily rates./2. The same punishment shall apply to anyone that otherwise thwarts or obstructs the performance of controls or customs supervision by a person authorised to carry out these activities as part of their official duties, in particular anyone that refuses to enable customs control or fails to immediately deliver goods to the location indicated by the customs authority.
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,	Art. 85 Penal Fiscal Code	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 2 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 85. [Obtaining permission by deception] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade in goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 2 years, or both./2. The same punishment shall apply to anyone that uses a document obtained in the manner specified in paragraph 1.
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified	N/A	L	1	1		I	1	1	1	1		1		1		1	1

Article UCC	Infringement UCC	National law	Lega natu (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
	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;														-			
Article 167(1) second subparagrap h	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	Art. 94 (1) Penal Fiscal Code	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine	fines up to 720 times a daily fine	N/ A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 94. [Obstructing customs control] 1. Whoever, contrary to the obligation, fails to provide oral or written explanations relevant to customs control of fails to provide required documents regarding foreign trade in goods or services, shall be subject to a fine of up to 720 daily rates./2. The same punishment shall apply to anyone that otherwise thwarts or obstructs the performance of controls or customs supervision by a person authorised to carry out these activities as part of their official duties, in particular anyone that refuses to enable customs control or fails to immediately deliver goods to the location indicated by the customs authority.
Article 177	The use of false statements or any other irregular means by an economic operator in order to obtain an	Art. 85 Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine Imprisoneme nt	fines up to 720 times a daily fine up to 2 years	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated	The polish national law provides for mitigating factors like this: cooperation with customs authorities,	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 85. [Obtaining permission by deception] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade if goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty

0 years	Article 94. [Obstructing customs control] 1. Whoever, contrary to the obligation, fails to provide oral or written explanations relevant to customs control or fails to provide required documents regarding foreign trade in goods or services, shall be subject to a fine of up to 720 daily rates./2. The same punishment shall apply to anyone that otherwise thwarts or obstructs the performance of controls or customs supervision by a person authorised to carry out these activities as part of their official duties, in particular anyone that refuses to enable customs control or fails to immediately deliver goods to the location indicated by the customs authority.
0 years	Article 85. [Obtaining permission by deception] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade in goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty

Article UCC	Infringement UCC	National law	Lega natur (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
	authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 177							other	confiscatio n	N/ A		by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	payment of the evaded duties, seriousness of the infringemen t, good faith.					for up to 2 years, or both./2. The same punishment shall apply to anyone that uses a document obtained in the manner specified in paragraph 1.
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	Art. 85 Penal Fiscal Code	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 2 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 85. [Obtaining permission by deception] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade in goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 2 years, or both./2. The same punishment shall apply to anyone that uses a document obtained in the manner specified in paragraph 1.
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	Art. 85 Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 2 years confiscatio n	N/ A N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	violence. The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent,	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 85. [Obtaining permission by deception] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade in goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 2 years, or both./2. The same punishment shall apply to anyone that uses a document obtained in the manner specified in paragraph 1.

Article UCC	Infringement UCC	National law	Lega natu (C / J	re	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
	simplifications in accordance with Article 182											amount of duties evaded, status of the ofender, use of violence.	t, good faith.					
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	Art. 85 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 2 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 85. [Obtaining permission by deception] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade in goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 2 years, or both./2. The same punishment shall apply to anyone that uses a document obtained in the manner specified in paragraph 1.
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;	Art. 90 (2) Penal Fiscal Code	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 3 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 90. [Removal from customs supervision] 1. Whoever removes goods or a means of transport from customs supervision, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 3 years, or both./ 2. The same punishment shall apply to anyone that, without the consent of the authorised authority, destructs, damages or removes a customs seal.

Article UCC	Infringement UCC	National law	Lega natur (C / A	re	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
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;	Art. 85 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 2 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	violence. The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 85. [Obtaining permission by deception] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade in goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 2 years, or both./2. The same punishment shall apply to anyone that uses a document obtained in the manner specified in paragraph 1.
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;	Art. 94 (2) Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine	fines up to 720 times a daily fine	N/ A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 94. [Obstructing customs control] 1. Whoever, contrary to the obligation, fails to provide oral or written explanations relevant to customs control or fails to provide required documents regarding foreign trade in goods or services, shall be subject to a fine of up to 720 daily rates./2. The same punishment shall apply to anyone that otherwise thwarts or obstructs the performance of controls or customs supervision by a person authorised to carry out these activities as part of their official duties, in particular anyone that refuses to enable customs control or fails to immediately deliver goods to the location indicated by the customs authority.

Article UCC	Infringement UCC	National law	Lega natu (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Art. 93 (2) Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine	fines up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.
Article 242	Removal of goods from customs supervision;	Art. 90 Penal Fiscal Code - Whoever removes the goods or transport means from customs supervisio n.	YES	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	N O	Fine Imprisoneme nt other	fines up to 720 times a daily fine up to 3 years confiscatio n	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 90. [Removal from customs supervision] 1. Whoever removes goods or a means of transport from customs supervision, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 3 years, or both./2. The same punishment shall apply to anyone that, without the consent of the authorised authority, destructs, damages or removes a customs seal.
Article 242(1), points (a) and (b)	Failure of the holder of the authorisation or the holder of the procedure to	Art. 93 (2) Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the	YE S	N O	Fine	fines up to 240 times a daily fine	N/ A		The polish national law provides for aggravating factors like	The polish national law provides for mitigating factors like this:	Settlemen t is the type of the special criminal	5 years	10 years	10 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.

Article UCC	Infringement UCC	National law	Lega natu (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation	
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Ex g a sai
	fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure.				infringeme nt to be committed.							this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	procedure			
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Art. 93 (2) Penal Fiscal Code	YE S	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	NO	Fine	fines up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Art. 93 (2) Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine	fines up to 240 times a daily fine	N/ A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded	Settlemen t is the type of the special criminal procedure	5 years	10 years	10

	Other relevant factors defining the sanction in question
xecutin a anction	
0 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.
0 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.

Article UCC	Infringement UCC	National law	Lega natu (C/	re	N/I	Liab	ility	Type of the sanction	Thresholds	•	Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
												crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	duties, seriousness of the infringemen t, good faith.					
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Art. 93 (2) Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	fines up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.
Article 245	the use of false statements or any other irregular means by an economic	Art. 85 Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme	YE S	N O	Fine	fines up to 720 times a daily fine	N/ A	All the sanctions are applied regardless of the severity of the	The polish national	The polish national law provides for mitigating factors like this: cooperation	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 85. [Obtaining permission by deception] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade in goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading
	operator in order to obtain an autorisation from the				nt to be committed.			Imprisoneme nt	up to 2 years	N/ A	sanction.	infringeme nt has been perpretated by	with customs authorities, payment of					the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 2 years, or both./2. The same
	customs authorities for the introduction or exit of goods into or from the customs							other	confiscatio n	N/ A		organised crime, recidivism, fraudulent intent, amount of duties	the evaded duties, seriousness of the infringemen t, good faith.					punishment shall apply to anyone that uses a document obtained in the manner specified in paragraph 1.

Article UCC	Infringement UCC	National law	Lega natu (C /	ire	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
	territory of the Union without presenting them to customs authorities in accordance with article 245 of the Code											evaded, status of the ofender, use of violence.						
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	N/A																
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	N/A																
Article 263	Failure of the person to lodge a pre- departure declaration in accordance with Article 263 of the Code	N/A																
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	Art. 86 Penal Fiscal Code - Whoever, failing to fulfil the customs obligation imposed on it,	YE S	N O	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine Imprisoneme nt	fines up to 720 times a daily fine up to 5 years	N/ A N/ A	All the sanctions are applied regardless of the severity of the sanction.	The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of	Settlemen t is the type of the special criminal procedure	10 years	20 years	15 years	Article 86. [Customs smuggling] 1. Whoever, by failing to fulfil their customs duty obligation, imports or exports goods without presenting them customs or without customs declaration, thereby exposing the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs smuggling concerns goods in foreign trade for which

5 years	Article 86. [Customs smuggling] 1. Whoever, by failing to fulfil their customs duty obligation, imports or exports goods without presenting them customs or without customs declaration, thereby exposing the customs duty to depletion, shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs smuggling concerns goods in foreign trade for which non-tariff regulation exists.
	1

Article UCC	Infringement UCC	National law	Lega natu (C / J	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation	
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Ex g a sar
		from abroad or exports goods abroad without presenting them to the customs authority or without a customs declaratio n.										recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	seriousness of the infringemen t, good faith.				
Article 267(2)	The use of false statements or any other irregular means by an economic	Art. 85 Penal Fiscal Code	YE S	N O	Negligence and intent need to be proven in order for the infringeme	YE S	N O	Fine Imprisoneme	fines up to 720 times a daily fine up to 2	N/ A N/	All the sanctions are applied regardless of the severity of the	The polish national law provides for aggravating factors like this: the	The polish national law provides for mitigating factors like this: cooperation	Settlemen t is the type of the special criminal procedure	5 years	10 years	10
	operator in order to obtain				nt to be committed.			nt	years	A	sanction.	infringeme nt has been	with customs				
	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							other	confiscatio n	N/A		perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.				
	267(2) of the Code;																
Article 270	Failure of the person to lodge a re- export declaration in accordance	Art. 86 Penal Fiscal Code - Whoever, failing to	YE S	N O	Negligence and intent need to be proven in order for the	YE S	N O	Fine	fines up to 720 times a daily fine	N/ A	All the sanctions are applied regardless of the severity of	The polish national law provides for aggravating factors like	The polish national law provides for mitigating factors like this:	Settlemen t is the type of the special criminal	10 years	20 years	15

	Other relevant factors defining the sanction in question
a a anction	
0 years	Article 85. [Obtaining permission by
	<b>deception</b> ] 1. Whoever obtains a permission or other similar document regarding the conditions of foreign trade in goods or services, regulated by the provisions referred to in Article 53(32) or Article 53(33), by deceitfully misleading the authority authorised to issue such documents, shall be subject to a fine of up to 720 daily rates or deprivation of liberty for up to 2 years, or both./2. The same punishment shall apply to anyone that uses a document obtained in the manner specified in paragraph 1.
5 years	Article 86. [Customs smuggling] 1. Whoever, by failing to fulfil their customs duty obligation, imports or exports goods without presenting them customs or without customs declaration, thereby exposing the customs duty to depletion,

Article UCC	Infringement UCC	National law	Lega natur (C / A	re	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
	with Article 270 of the Code	fulfil the customs obligation imposed on it, imports goods from abroad or exports goods abroad without presenting them to the customs authority			infringeme nt to be committed.			Imprisoneme nt other	up to 5 years	N/ A N/ A	the sanction.	this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	procedure				shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs smuggling concerns goods in foreign trade for which non-tariff regulation exists.
Article 271	Failure of the person to lodge an exit summary declaration in accordance	authority or without a customs declaratio n. Art. 86 Penal Fiscal Code - Whoever, failing to	YE S	N O	Negligence and intent need to be proven in order for the	YE S	N O	Fine	fines up to 720 times a daily fine	N/ A	All the sanctions are applied regardless of the severity of	The polish national law provides for aggravating factors like	The polish national law provides for mitigating factors like this:	Settlemen t is the type of the special criminal	10 years	20 years	15 years	Article 86. [Customs smuggling] 1. Whoever, by failing to fulfil their customs duty obligation, imports or exports goods without presenting them customs or without customs declaration, thereby exposing the customs duty to depletion,
	with Article 271 of the Code	fulfil the customs obligation imposed			infringeme nt to be committed.			Imprisoneme nt	up to 5 years	N/ A	the sanction.	this: the infringeme nt has been perpretated	cooperation with customs authorities,	procedure				shall be subject to a fine of up to 720 daily rates or deprivation of liberty, or both./2. The same punishment shall apply to the perpetrator where customs smuggling
		on it, imports goods from abroad or exports goods abroad without presenting them to the customs authority or without a customs declaratio n.						other	confiscatio n	N/A		by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	payment of the evaded duties, seriousness of the infringemen t, good faith.					concerns goods in foreign trade for which non-tariff regulation exists.

Article UCC	Infringement UCC	National law	Lega natur (C / A	·e	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limit	ation		Other relevant factors defining the sanction in question
			С	Α		NP	LP		NP	LP					Initiating a procedur e	Imposin g a penalty	Executin g a sanction	
Article 274	Failure of the person to lodge a re- export notification in accordance with Article 274 of the Code	Art. 93 Penal Fiscal Code	YE S	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YE S	N O	Fine	fines up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringeme nt has been perpretated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the ofender, use of violence.	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringemen t, good faith.	Settlemen t is the type of the special criminal procedure	5 years	10 years	10 years	Article 93. [Defective customs operation] 1. (repealed)/2. Whoever grossly violates the provisions of customs law with respect to the conditions of operation of a duty free zone or a customs warehouse, shall be subject to a fine of up to 240 daily rates.

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 15	Providing customs authorities with false information or documents required by those	Article 92(1)(d) and 108 of RGIT	YES BOTH infring t is consid as crim only if affects custom debt in	gemen lered ninal f: it s the ns	Infringemen t considered as intentional, by nature	YES	YES	Fine Imprisonemen t	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€ From 1 to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€ N/A	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 3	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

<sup>\*</sup> Regime Geral das Infrações Tributárias (RGIT) [General Tax and Customs Infractions Regime] - Law 15/2001 of 5 June 2001 (link: https://info.portaldasfinancas.gov.pt/pt/informacao\_fiscal/codigos\_tributários/Cod\_download/Documents/RGIT.pdf ) <sup>1</sup> Criminal ancillary sanctions: Confiscation of the goods, means of transport and other instruments used in the perpetration of the crime; • Ban on access to subsidies for 3 years; • Loss of tax or customs benefits; • Temporary ban on access to some fairs, markets, auctions and public sales as well as to tenders for public works or the supply of goods or services, promoted by public entities for no more than 3 years; • Closure of business establishment; • Judicial winding-up order; • Annulment or suspension of granted authorization for no more than 3 years; • Publication of judicial decision, being the expenses paid by the condemned perpetrator.

Non criminal ancillary sanctions: • confiscation of the goods; • Ban on access to subsidies for 2 years; • Loss of tax or customs benefits; • Temporary ban on access to some fairs, markets, auctions and public sales as well as to tenders for public works or the supply of goods or services, promoted by public entities for no more than 2 years; • Closure of business establishment for no more than 2 years; • Annulment or suspension of granted authorization for no more than 2 years; • Publication of condemnatory decision, being the expenses paid by the condemned perpetrator.

<sup>&</sup>lt;sup>2</sup> Criminal aggravating factors: • The goods related to the infringement cannot be imported or exported (import/export prohibition); • The good's value related to the infringement is higher than 100.000 euros; •The infringement has been committed with the use of weapons or violence, or committed by two or more persons; • The infringement has been committed with 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; • When smuggled goods have been transshipped in territorial waters; • When the goods related to the infringement correspond to the ones foreseen in CITES Convention and its international trade is temporarily or definitively forbidden Non criminal aggravating factors: Infringement relates to goods that are prohibited to be imported or exported, cigars, meat, livestock, alcohol and alcoholic drinks.

<sup>&</sup>lt;sup>3</sup> Criminal mitigating factors: • 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

Non-criminal mitigating factors: • force majeure; • fortuitous event; • good faith; • negligence; • error in the real perception of the facts.

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	llity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 15(1)	Failure of the	Article 111 of RGIT	related the infring t is high than € 50.000 the infring t is comm in an organ way o an intern dimen Other is a no	€ 0; or, case is no ms if the s value d to gemen gher 0; or if gemen hitted ized or has ational nsion. wise, on		YES	YES	anciliary sanctions Administrative fine (coima)		* footnote 1 From 150 to 7 500€ (in case	Administrative	* footnote 2	* footnote	No		5 years from the moment	5 years from the decision
	economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls;	of RGIT			negligent and intent	S	S	fine (coima) Imprisonemen t	3.750€ (in case of negligence) or 7.500 EUR (in case of intent) N/A	7.500€ (in case of negligence) 15.000 EUR N/A	fine applied by the customs authority		2		the moment the infringemen t was commited	the moment the infringemen t was commited	the decision that applies the sanction
article 15(2)(a)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re- export	Article 111- A RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 2.875€ (in case of negligence) 5.750€ (in case of intent)	From 150€ to 5.750€ (in case of negligence) 11.500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	declaration or re-export notification to ensure the accuracy and completeness of the information given in the declaration, notification or application;																
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;	Article 111- A RGIT	NO	YES	Both: negligent and intent	YES	YES	Administrative Fine (coima)	From 75€ to 2.875€ (in case of negligence) 5.750€ (in case of intent)	From 150€ to 5.750€ (in case of negligence) 11.500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
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;	* footnote 4 <sup>4</sup>	N/A														
Article 23(2)	Failure of the holder of a decision relating to the	Not foreseen as customs infringemen	N/A														

<sup>&</sup>lt;sup>4</sup> There isn't such generic customs infringement foreseen in PT legislation. The legal treatment for the failure to comply with the obligations resulting from a customs decision depends on which specific obligation is at stake. For some obligations, the failure may drive only to the admnistrive consequence of a revocation or a suspension. Whereas for others, the failure may as well be considered as a customs infringment punished with a criminal or non-criminal penalty.

Article UCC	Infringement UCC	National law *	Legal natur A)		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settle t
			C	A		NP	LP		NP	LP				
	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;	t under RGIT												
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishmen t of customs formalities by any accessible means for the period of time required by customs;	Artigo 110- A RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Not foreseen as customs infringemen t under RGIT	N/A		1							1		
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Article 110- A of RGIT	No	Yes	Both: negligent and intent	YE S	YE S	Administrative Fine	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No

Settlemen t	Time limitati	on	
	Initiating a procedure	Imposing a penalty	Executing a sanction
No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitat	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
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;	Article 92(1)(b) and 108 of RGIT	related the infring t is hig than €	H: the gemen dered minal f there ntion $s_i$ : it s the ns n an nt $e \in 0$ ; or, case is no ns if the s value d to gemen gher	intent/ Non criminal: both negligent and intent	YES	YES	Fine Fine Imprisonemen t anciliary sanctions	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 82.500 € (in case of negligence) or 165.000€ (in case of intent) up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent) N/A * footnote 1	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			t is commin an organ way c an intern dimer Other is a no crimin	ized or has ational nsion. wise, on													
Article 134(1)	Removal of goods from customs supervision;	Article 92(1)(b) and 108 of RGIT	<b>BOT</b> infrin t is consid as crin		Criminal: intent/ Non criminal: both negligent and intent	YES	YES	Fine Imprisonemen t	<b>Criminal:</b> (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. <b>Administrative</b> : from 250 $\in$ to 82.500 $\in$ (in case of negligence) or 165.000 $\in$ (in case of intent) up to 4 years or (whenever occurs an aggravating factor - *footnote 2)	<b>Criminal:</b> The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from $500 \in$ to $165.000 \in$ (in case of negligence) or $330.000 \in$ (in case of intent) N/A	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			relate the infrin t is hi than € 50.00 the infrin t is comm in an organ way c an intern dimer Other is a no crimi	ms n an nt $e \in 0$ ; or, case is no ms if the s value d to gemen gher $e^{2}$ 0; or if gemen hitted ized or has ational nsion. wise, on				anciliary sanctions	* footnote 1	* footnote 1							
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;	Article 92(1)(a) and 108 of RGIT	YES	YES	Criminal: intent/ Non criminal: both negligent and intent	YE S	YE S	Fine	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 82.500 € (in case of	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the

Article UCC	Infringement UCC	National law *	Legal nature (		N/I	Liabi	ability Type of the sanction		Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitation			
			A) C A			NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									negligence) or 165.000€ (in case of intent)	: from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)							sanction	
			<b>BOTH</b> : t infringen t is considere as crimin only if th is intentio (dolus): i	nen ed al ere on				Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A	_							
			affects th customs debt in an amount above € 15.000; c in the case there is n customs debt, if th	n Dr, Se O				anciliary sanctions	* footnote 1	* footnote 1								
			good's var related to the infringen t is highe than € 50.000; o the infringen	alue ) nen pr or if														
			t is committee in an organized way or ha an internation dimension Otherwiss is a non criminal infringen	ed d as onal n. e,														
Article 135(2)	Failure of a person bringing goods into a free zone, where the free zone adjoins the	Article 108(3)(a) of RGIT	t		Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	from 250€ to 82.500 € (in case of negligence) or 165.000€ (in case of intent)	from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction	

Article UCC	Infringement UCC	National law *	Legal nature (C/		N/I	Liabi	Liability Type of sanction		Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitation		
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	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;							ancillary sanctions	* footnote 1	* footnote 1							
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;	Article 92(1)(a) and 108 of RGIT	t is consid as crir	gemen lered ninal f there ntion	Criminal: intent/ Non criminal: both negligent and intent	YES	YES	Fine Imprisonemen t	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 82.500 € (in case of negligence) or 165.000€ (in case of intent) up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	<b>Criminal:</b> The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500 $\in$ to 165.000 $\in$ (in case of negligence) or 330.000 $\in$ (in case of intent) N/A	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *		l re (C/	N/I	Liabi	Liability Type of the sanction		Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitation			
			A) C	A) C A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			in the there custo debt, good relate the infrin t is hi than 50.00 the infrin t is comminent organ way of an interr dimen Othen is a n crimi	ms in an nt $e \in$ $00; or,caseis nomsif the's valued togemengher\varepsilon00; or ifgemennittednizedor hasnationalnsion.wise,on$				ancillary sanctions	* footnote 1	* footnote 1								
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	Article 92(1)(a) and 108 of RGIT	YES	YES	Criminal: intent/ Non criminal: both negligent and intent	YES	YES	Fine	<b>Criminal:</b> (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. <b>Administrative</b> : from 250 $\in$ to 82.500 $\in$ (in case of	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the	

Article UCC	Infringement UCC	National law *	Legal nature (C/		N/I	Liabi		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitation			
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									negligence) or 165.000€ (in case of intent)	: from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)							sanction	
			infring t is consid as crit	minal f there ention				Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A								
			affect custor debt in above 15.00 in the there	s the ms n an nt $e \in$ 0; or, case is no				ancillary sanctions	* footnote 1	* footnote 1								
			debt, i good' related the infring t is hi than € 50.000	if the s value d to gemen gher														
			t is comm in an organ way o an	ized or has														
			dimen Other is a no crimin	wise, on														

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	ility Type of the sanction		Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitation			
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Article 92(1)(a) and 108 of RGIT	t is consider as critical only i is inter (dolust affect: custor debt if amount above 15.000 in the there custor debt, if good' related the infring t is high than e	H: the gemen dered minal f there ention s): it s the ms n an $t \in \mathbb{C}$ 0; or, case is no ms if the s value d to gemen gher	Criminal: intent/ Non criminal: both negligent and intent	YES	YES	Fine Fine Imprisonemen t ancillary sanctions	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 82.500 € (in case of negligence) or 165.000€ (in case of intent) up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent) N/A * footnote 1	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction	

Article UCC	Infringement UCC	National law *		l re (C/	N/I	Liabi	llity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			t is comr in an orgar way o an intern dime Other is a n crimi	nized or has national nsion. rwise, ion													
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;	Article 92(1)(b) and 108 of RGIT	BOT infrir t is consi as cri only	Th: the ngemen idered iminal if there ention	Criminal: intent/ Non criminal: both negligent and intent	YES	YES	Fine Imprisonemen t	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 82.500 € (in case of negligence) or 165.000€ (in case of intent) up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500 $\in$ to 165.000 $\in$ (in case of negligence) or 330.000 $\in$ (in case of intent) N/A	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur	e (C/	N/I	Liabi	llity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			related the infring t is hig than € 50.000 the	ns n an nt $e \in 0$ ; or, case is no ns if the s value d to gemen gher $e^{2}$ 0; or if gemen hitted ized r has ational histon. wise, on hal				ancillary sanctions	* footnote 1	* footnote 1							
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;	Article 110- A of RGIT	NO	YES	Both: negligent and intent	YES	YES	Administrative Fine (coima) ancillary sanctions	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent) * footnote 1	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent) * footnote 1	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Article 92(1)(a) and 108 of RGIT	related the infring t is hig than €	H: the gemen dered minal f there ntion $s_i$ : it s the ns n an nt $e \in 0$ ; or, case is no ns if the s value d to gemen gher	intent/ Non criminal: both negligent and intent	YES	YES	Fine Fine Imprisonemen t ancillary sanctions	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to $82.500 \in$ (in case of negligence) or 165.000€ (in case of intent) up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent) N/A * footnote 1	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			t is comm organi way o an interna dimen Otherv is a no	ized r has ational sion. wise, on													
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;	Artcle 110- A of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
Articles 158(3)	Removal of goods from customs supervision;	Article 92(1)(b) and 108 of RGIT	YES	YES	Criminal: intent/ Non criminal: both negligent and intent	YE S	YE S	Fine	<b>Criminal:</b> (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. <b>Administrative</b> : from 250 $\in$ to 82.500 $\in$ (in case of negligence) or 165.000 $\in$ (in case of intent)	<b>Criminal:</b> The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from $500 \in$ to $165.000 \in$ (in case of	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur	e (C/	N/I	Liab	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitat	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			BOTI infring t is consid as crir only it is inte (dolus affects custor debt in amoun above 15.000 in the there is custor	H: the gemen lered minal f there ntion $D$ : it is the ms in an it $\in$ D; or, case is no ms		NP		Imprisonemen t ancillary sanctions	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	LP negligence) or 330.000€ (in case of intent) N/A * footnote 1					Initiating a procedure	Imposing a penalty	Executing a sanction
			related the infring t is hig than € 50.000 the infring t is comm in an organi way o an interna dimen Other is a no crimir	s value d to gemen gher ); or if gemen itted ized r has ational sion. wise, on													

Article UCC	Infringement UCC	National	Legal		N/I	Liabi	lity	Type of the	Thresholds <sup>1</sup>		Application of	Aggravatin	Mitigatin g factors <sup>3</sup>	Settlemen	Time limitat	ion	
UCC		law *	natur A)	e (C/				sanction			sanctions	g factors <sup>2</sup>	g factors -	t			
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Articles 163	Providing customs authorities with false information or documents required by those	Article 92(1)(d) and 108 of RGIT	related the infring t is hig than €	$\frac{\mathbf{H}_{i}}{\mathbf{H}_{i}}$ the gemen lered ninal f: it s the ns n an nt $\in$ 0; or, case is no ns if the s value d to gemen gher 0; or if gemen itted ized	Infringemen t considered as intentional, by nature	YES	YES	Fine Fine Imprisonemen t ancillary sanctions	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€ up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€ N/A * footnote 1	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur A)		N/I	Liabi	llity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	ion	
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			dimen Other is a no crimir	wise, on													
Article 163(1)	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;	Artcle 110- A of RGIT	NO	YES	Both: negligent and intent	YES	YES	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
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;	Artcle 110- A of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
Article 166	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the	Article 92(1)(d) and 108 of RGIT	YES	YES	Infringemen t considered as intentional, by nature	YE S	YE S	Fine	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this	<b>Criminal:</b> The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non	5 years from the moment the infringemen t was commited (for both criminal and non	Criminal: between 10 years (imprisonmen t for 2 or more years) and 4 years (imprisonmen t for less than

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitat	ion	
			A) C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	customs authorities to make use of a simplified declaration in accordance with Article 166 of the Code,								infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€	day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€					criminal)	criminal)	2 years or criminal fine) from the moment the condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction
				minal f: it s the ns				Imprisonemen t ancillary	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	N/A * footnote 1							
			amoun above 15.00 in the there custor debt, i	nt $e \in$ 0; or, case is no ms if the s value				sanctions									
			infring t is high than € 50.000 the infring t is comm	0; or if gemen													
			dimen Other is a no crimin	or has ational usion. wise, on													

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
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;	Artcle 110- A of RGIT	NO	YES	Both: negligent and intent	YES	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
Article 167(1) second subparagrap h	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	Artcle 110- A of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
Article 177	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the	Article 92(1)(d) and 108 of RGIT	YES	YES	Infringemen t considered as intentional, by nature	YE S	YE S	Fine	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this	<b>Criminal:</b> The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non	5 years from the moment the infringemen t was commited (for both criminal and non	Criminal: between 10 years (imprisonmen t for 2 or more years) and 4 years (imprisonmen t for less than

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitat	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	customs authorities to make use of other customs simplifications in accordance with Article 177								infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€	day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€					criminal)	criminal)	2 years or criminal fine) from the moment the condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction
				ninal f: it s the ns				Imprisonemen t ancillary	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	N/A * footnote 1							
			amoun above 15.00 in the there custor debt, good related	the formula $e^{0}$ or, $e^{0}$ case is no instant of the solution of the sol				sanctions									
			t is hig than € 50.00 the	0; or if gemen													
			in an organ way o an intern dimen Other is a no crimin	ized r has ational sion. wise, on													

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen	Time limitat	ion	
UCC		law *	A)	e (C/				sanction			sanctions	g factors-	g factors "	t			
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
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	Article 92(1)(d) and 108 of RGIT	related the infring t is hig than €	<b>H</b> : the gemen dered minal f: it s the ms n an nt $\in \mathbb{C}$ 0; or, case is no ms if the s value d to gemen gher $\mathbb{C}$ 0; or if gemen nitted ized	t considered as intentional, by nature	YES	YES	Fine Fine Imprisonemen t ancillary sanctions	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€ up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€ N/A * footnote 1	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			dimer Other is a no crimin infring t	wise, on nal gemen													
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	Article 92(1)(d) and 108 of RGIT	YES	YES	Infringemen t considered as intentional, by nature	YES	YES	Fine	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€	<b>Criminal:</b> The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from $500 \in to$ $330.000 \in$	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction
			infrin, t is consid as critional only i affect custor debt i amout above 15.00 in the there custor debt, good' related the	minal f: it is the ms n an nt $e \in 0$ ; or, case is no ms if the s value d to gemen gher				Imprisonemen t ancillary sanctions	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	<pre>N/A * footnote 1</pre>							

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 185	The use of false statements or	Article 92(1)(d) and	the infring t is comminan organ way o an intern dimer Other is a no crimin	ized or has ational nsion. wise, on	Infringemen t considered	YE S	YES	Fine	Criminal: (only applies in case	Criminal: The criminal fines	Criminal fine and	* footnote 2	* footnote 2	No	5 years from the moment	5 years from the moment	Criminal: between 10
	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	108 of RGIT			as intentional, by nature	5	5		there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€	are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€	impriosonemen t applied by the court Adminstrative fine applied by the customs authority				the homent the infringemen t was commited (for both criminal and non criminal)	the infringemen t was commited (for both criminal and non criminal)	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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction
				minal f: it s the				Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
			debt i amoun above 15.00 in the there	nt e€ 0; or, case				ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;	Article 99 of RGIT	related the infring t is hig than € 50.000 the	f the s value l to gemen gher D; or if gemen itted ized r has ational sion. wise, on hal gemen	Intent	YES	YES	Fine Fine Imprisonemen t ancillary sanctions	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 10 up to 360 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. up to 3 years * footnote 1	Criminal: The criminal fines are established in days. For this infringement, the fine can from 20 up to 720 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. N/A * footnote 1	Criminal fine and impriosonemen t applied by the court	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	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 condemnatory court decisison becomes definite.

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
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;	Articles 92(1)(d) and 108 of RGIT	related the infring t is hig than €	$\frac{\mathbf{H}_{i}}{\mathbf{H}_{i}}$ the gemen lered ninal f: it s the ns n an nt $\in$ 0; or, case is no ns if the s value d to gemen gher 0; or if gemen itted ized	Infringemen t considered as intentional, by nature	YES	YES	Fine Fine Imprisonemen t ancillary sanctions	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€ up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€ N/A * footnote 1	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liab	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			dimer Other is a no crimin infrin t	wise, on nal gemen													
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;	Articles 95 and 108 of RGIT	YES	YES	Criminal: intent/ Non criminal: both negligent and intent	YES	YES	Fine	<b>Criminal:</b> (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 10 up to 360 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. <b>Administrative</b> : from 250€ to 82.500 € (in case of negligence) or 165.000€ (in case of intent)	<b>Criminal:</b> The criminal fines are established in days. For this infringement, the fine can go from 20 up to 720 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from $500 \in$ to $165.000 \in$ (in case of negligence) or $330.000 \in$ (in case of intent)	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction
			infrin t is consid as crit	minal f there ention				Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
			affect custor debt i amou above 15.00 in the there custor debt,	s the ms n an nt e € 0; or, case is no ms				ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			relate the infrin t is hi than <del>(</del> 50.00 the infrin t is comm in an organ way c an intern dimen Other is a n crimit	gemen gher gemen nitted nitted nized or has national nsion. wise, on													
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Article 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima) Imprisonemen t	from 250€ to 82.500€ (in case of negligence) or 165.000€ (in case of intent) N/A	from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent) N/A	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
								ancillary sanctions	* footnote 1	* footnote 1							
Article 242	Removal of goods from customs supervision;	Article 92(1)(b) and 108 of RGIT	YES	YES	Criminal: intent/ Non criminal: both negligent and intent	YE S	YE S	Fine	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros.	Criminal fine and impriosonemen t applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitat	ion	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			infrin t is consid as criti- only i is inter (dolus affect custor debt i amou above 15.00 in the there custor debt, good' relate the infrin t is hi than ( 50.00 the infrin t is comm in an organ way o an	minal f there ention s): it s the ms n an nt $e \in$ 0; or, case is no ms if the s value d to gemen gher E 0; or if gemen nitted ized or has ational nsion. wise,				Imprisonemen t	criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 82.500 € (in case of negligence) or 165.000€ (in case of intent) up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years * footnote 1	When an aggravating factor         (*footnote 2)         occurs, the criminal fine can go from 240 up to 1200 days.         Administrative         : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)         N/A         * footnote 1							condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			t	I													
Article 242(1), points (a) and (b)	Failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations	Article 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	from 250€ to 82.500€ (in case of negligence) or 165.000€ (in case of intent)	from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
	arising from the storage of goods covered by the customs warehousing							Imprisonemen t	N/A	N/A							
	procedure.							ancillary sanctions	* footnote 1	* footnote 1	-						
Article 244(1)	Construction of a building in a free zone without the approval of the customs	Article 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	from 250€ to 82.500€ (in case of negligence) or 165.000€ (in case of intent)	from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
	authorities;			1				Imprisonemen t	N/A	N/A							
								ancillary sanctions	* footnote 1	* footnote 1	-						
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance	(The UCC article mentioned here does not relate to the lodging	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	from 250€ to 82.500€ (in case of negligence) or 165.000€ (in case of intent)	from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
	with Article 244(2) of the Code	of na entry summary declaration)						Imprisonemen t	N/A	N/A							
		The failure to comply with the obligation to notify in advance the						ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		customs authorities about the carrying on of the acrivities in the free zone is a customs infringemen t under Article 108(3)(a)															
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Article 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	from $250 \notin$ to $82.500 \notin$ (in case of negligence) or $165.000 \notin$ (in case of intent)	from $500 \notin$ to $165.000 \notin$ (in case of negligence) or $330.000 \notin$ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
								Imprisonemen t	N/A	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							
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	Articles 92(1)(d) and 108 of RGIT	YES	YES	Infringemen t considered as intentional, by nature	YE S	YES	Fine	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€	Criminal fine and impriosonment applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

			Initiating a procedure	Imposing a penalty	Executing a sanction
Iministrative * foo e applied by e customs thority	footnote 2 * footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
ie ap e cus	oplied by stoms	pplied by 2 stoms	pplied by 2 stoms	2 the moment the infringement t was	2 the moment the moment the infringemen t was

Article UCC	Infringement UCC	National law *	Legal natur A)		N/I	Liabi	ility	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 262	Failure of the holder of the outward processing procedure to export the	Article 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	from 250€ to 82.500€ (in case of negligence) or 165.000€ (in case of intent)	from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
	defective goods within the time limit;							Imprisonemen t	N/A	N/A							
								ancillary sanctions	* footnote 1	* footnote 1	-						
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Article 110- A of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
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	Article 92(1)(a) and 108 of RGIT	YES	YES	Criminal: intent/ Non criminal: both negligent and intent	YES	YE S	Fine	<b>Criminal:</b> (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine day corresponds to an amount between 1 euro and 500 euros. <b>Administrative</b> : from 250€ to 82.500 € (in case of negligence) or 165.000€ (in case of intent)	<b>Criminal:</b> The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500 $\in$ to 165.000 $\in$ (in case of negligence) or 330.000 $\in$ (in case of intent)	Criminal fine and impriosonment applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	llity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			infrin t is consid as crit only i	minal f there ention				Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years								
			affect custor debt i amou above 15.00 in the there custor debt, good' relate the infrin t is hi than $\epsilon$ 50.00 the infrin t is hi than $\epsilon$ 50.00 the infrin t is a commin an organ way of an intern dimen dimen othere is a norgan	is the ms in an interpretent of the ms in an interpretent of the ms is no ms if the ms is no ms if the formation of the ms is value of the ms is the mathematical mathmatimat				ancillary sanctions	* footnote 1	* footnote 1							
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	Articles 92(1)(d) and 108 of RGIT		YES	Infringemen t considered as intentional, by nature	YE S	YE S	Fine	Criminal: (only applies in case there isn't any aggravating factor - *footnote 2) The criminal fines are established in days. For this infringement, the fine can go from 120 up to 480 days- Each criminal fine	Criminal: The criminal fines are established in days. For this infringement, the fine can go from 240 up to 960 days- Each criminal fine day corresponds to an amount between 5 euros and 500 euros. When an	Criminal fine and impriosonment applied by the court Adminstrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited (for both criminal and non criminal)	5 years from the moment the infringemen t was commited (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 condemnatory

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	on	
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	customs territory of the Union without presenting them to customs authorities in accordance with Article 267(2) of the Code;								day corresponds to an amount between 1 euro and 500 euros. Administrative : from 250€ to 165.000€	aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. Administrative : from 500€ to 330.000€							court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction
			BOTH infring t is consid as crim only if affects custom	gemen lered ninal f: it s the				Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
			debt in amour above 15.000 in the there i custom debt, i	h an h an $\epsilon$ ); or, case s no ns f the s value f to gemen gher ). wise, on hal				ancillary sanctions	* footnote 1	* footnote 1							
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Article 110- A of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Article 110- A of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From 150€ to 3.750€ (in case of negligence) or 7500€ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal natur		N/I	Liabi	lity	Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravatin g factors <sup>2</sup>	Mitigatin g factors <sup>3</sup>	Settlemen t	Time limitati	0 <b>n</b>	
eee		14 1	A)	c (C/				sanction			sunctions	g lactors	Sinctors				
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Article 110- A of RGIT	NO	YES	Both: negligent and intent	YE S	YE S	Administrative Fine (coima)	From 75€ to 1.875€ (in case of negligence) or 3750€ (in case of intent)	From $150 \in$ to 3.750 $\in$ (in case of negligence) or 7500 $\in$ (in case of intent)	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was commited	5 years from the moment the infringemen t was commited	5 years from the decision that applies the sanction

PORTUGAL

		law *	Legal natur A)		N/I	Liabi	шу	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a	Imposing a penalty	Executing a sanction	
cus aut wit inf doo req	ustoms uthorities rith false nformation or ocuments equired by nose	Art. 273 The use of customs documents, falsified transport or trade documents to the customs authority		NO	Negligence / Intent	YES	YES	Imprisoneme nt	imprisonme nt from 3 to 15 years and the prohibition of certain rights	Romanian Penal Code - TITLE VI: Criminal liability of the legal person CHAPTER I: General provisions Art. 137: Establishmen t of the fine for the legal person (1) The fine consists of the amount of money that the legal person is ordered to pay to the state. (2) The amount of the fine shall be determined by the system of fine days. The amount correspondin g to a fine day, between 100 and	Art. 100 L 86, (7) When the violation of the customs regulations constitutes, as the case may be, a contravention or a crime, the customs authority is obliged to apply the contravention sanctions or to notify the criminal investigation bodies. The crimes under the customs law are ascertained by the prosecutor and are sanctioned by the judge ; 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 imprisonmen t from 5 to 15 years and the	Organised gang crime; age of the perpetrator; use of guns	In the situation of covering the entire damage when a smuggling offense provided by art. 270 para. (3) there is a non-unitary judicial practice in the sense that the courts retain or the legal mitigating circumstanc e provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstanc e provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstanc es are the same in the sense of reducing the penalty	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	procedureArt. 154:The terms ofprescriptionof criminalliability(1) Theterms ofprescriptionof criminalliability are:c) 8 years,when thelawprovides forthe crimecommittedimprisonment for morethan 5 years,but notexceeding10 years;d) 5 years,when thelawprovides forthe crime ofimprisonment for morethan oneyear, but notexceeding 5years;e) 3 years,when thelawprovides forthe crime ofimprisonment notexceeding 5years;e) 3 years,when thelawprovides forthe crime ofimprisonment notexceedingone year ora fine.(2) The timelimits	penaltyArt. 154: Theterms ofprescriptionof criminalliability(1) The termsofprescriptionof criminalliability are:c) 8 years,when the lawprovides forthe crimecommittedimprisonment for morethan 5 years,but notexceeding 10years;d) 5 years,when the lawprovides forthe crime ofimprisonment for morethan oneyear, but notexceeding 5years;e) 3 years,when the lawprovides forthe crime ofimprisonment for morethan oneyears;e) 3 years,when the lawprovides forthe crime ofimprisonment notexceedingone year or afine.(2) The timelimitsprovided for	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 imprisonme nt for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonme nt for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt for more than one years; e) 3 years, when the law provides for the crime of imprisonme nt not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt not exceeding one year or a fine. (2) The time limits provided for	

<sup>\*</sup> National provisions of the Romanian Customs Code, approved by Law No.86/2006; Implementing Provisions of the Romanian Customs Code approved by Government Decision no. 707/2006; National Fiscal Code approved by Law 571/2003; Methodological Norms for applying the Fiscal Code approved by Government Decision 44/2004; National Fiscal Procedure Code approved by Government Ordinance 92/2003; Methodological Norms for applying the Fiscal Procedure Code approved by Government Decision 1050/2004; ROMANIA'S CRIMINAL CODE approved by Law no. 286/2009, with subsequent amendments and additions; CRIMINAL PROCEDURE CODE of July 1, 2010 approved by Law no. 135/2010 (\* updated \*); ORDINANCE no. 2 of July 12, 2001 regarding the legal regime of contraventions, approved by Law no. 180 of 11 April 2002 (\* updated \*)

Image: Second	Article UCC	Infringement UCC	National law *	Lega natu A)	al ıre (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
Image: Constraint of the second of				С	Α		NP	LP		NP	LP					Initiating a	Imposing a	Executing a	
of line days, within is     of line days, within is     waiver of line days, by sum do 00     waiver of line days, of line days       is     is     is     is     is       is     is     is																procedure	penalty	sanction	
Image: Solution of the soluti											the number	rights.			order the	run from the	of the	run from the	
Image: Section of the section of t											of fine days,	-			waiver of the	date of the	offense. in	date of the	
days and 600     int of the offen days (3) The court     int of the offen support of the days     int of the offen support of the days       or of the days     execution of find days     int days       of the days     execution of the sentence, of the days     int days       int days     execution of the sentence, of the days     int days       int days     execution of the sentence, of the days     int days       int days     execution of the sentence, of the days     int days       int days     execution of the sentence, of the days     int days       int days     execution of the sentence, of the days     int days       int days     execution of the sentence, of the days     int days       int days     execution of the sentence, by form of the anount     relation the ore third.       int days     execution of the days     int days     int days       int days     int days     int days       int day											which is				sentence,	commission	the case of	commission	
dujs (3) The     sentence,     the court       court     court     court       extablishes     supersion     offen       the number     offen     days       offen     days     cecution of       the number     offen     days       offen     days     cecution of       the number     offen     days       offen     days     cecution of       offen     offen     days       offen     offen     days       offen     offen     days       offen     offen     days       offen     days											between 30				postponeme	of the	continuous	of the	
cout     cout     cout     cout     cout       extended     cout     cout     cout     cout       of fine     days     cue     cout     cout       of fine     days     cue     cue     cout       accout     the number     cue     cue     cue       accout     the cue     cue     cue     cue       accout     the cue     cue     cue     cue       accout     the cue     cue     cue     cue       action     cue     cue     cue     cue     cue       action     cue     cue											days and 600				nt of the	offense. in	offenses the	offense. in	
cstabisfiessupportsupportsupportde numberof fine dayscecusion offineof fine daysof fine dayscecusion ofsupportaccount theaccount thececusion ofsupportaccount thececusion ofcecusion ofsupportgeneralmingatingthe account thececusion ofsupportgeneralcriteria forcriteria forcriteria forcriteria forumissionoffineoe fluiddatesupportoffinegeneralmingatingcecusionsupportcecusionsupportgeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusionsupportdategeneralmingatingcecusiondatedategeneralmingatingcecusiondatedategeneralmingatingcecusiondatedategeneralmingatingcecusion </td <td></td> <td>days. (3) The</td> <td></td> <td></td> <td></td> <td>sentence,</td> <td>the case of</td> <td>term runs</td> <td>the case of</td> <td></td>											days. (3) The				sentence,	the case of	term runs	the case of	
offind days       exceution of       form days       exceution of       form days         uking into       account he       nto stretcing       nto stretcing       nto stretcing         eritris for       eritris for       eritris for       eritris for       eritris for         individualizi       ord find       eritris for       eritris for       eritris for         ord find       ord find       eritris for       eritris for       eritris for         ord find       ord find       ord find       eritris for       eritris for         ord find       ord find       ord find       ord find       eritris for         ord find       ord find       ord find       ord find       ord find       ord find         day is       of find       ord find       ord find       if he person       aritris         day is       of find       ord find       if he person       if he person       ord find       if he person         day is       ord find       if he person       if															conditional	continuous	from the date	continuous	
of fine days       exceution of       form         taking into       the sentence       date         account the       or to retain       creation         criteria for       criteria for       criteria for         individualizi       shaving the the criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       shaving the       criteria for       criteria for         individualizi       staving the       criteria																offenses the	of cessation	offenses the	
taking indo       taking indo       the setterned.       dec         account the       general       mitigating       the account the         general       circumstance       individualizia       shaving the       the circumstance         ng the       circumstance       general       circumstance       the circumstance         ng the       circumstance       general       reducing the       the circumstance         ng the       circumstance       general       reducing the       the circumstance       circumstance         to a fine       dire       general       reducing the       general       reducing the       the         to a fine       dire       general       reducing the       general       reducing the       general         to a fine       dire       general       reducing the       geneante       geneante <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>of the</td><td>term runs</td><td>of the action</td><td>term runs</td><td></td></t<>															of the	term runs	of the action	term runs	
account the       or to retain       cessa         general       mitiging       the account the       mitiging       the account the         eriferia for       riferia for       riferia for       riferia for       riferia for         ng the       ng the       effect of       conting       conting       for for         ng the       ort of the         amount       correspondin       release of       incit       inthe       offen         g to a fine       determined       day is       inthe       offen       offen         g to a fine       determined       account the       continue       period       (3) It         account the       case of of the       altaing into       account the       altaing       (3) It         the for-profit       the same       altaing       inthe       altaing       inthe       offen         gait of the       offen       altaing       altaing       inthe       altaing       inthe       offen         g to a fine       the for-profit       the same       case of other       inthe       altaing       inthe       altaing         the for-profit <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>execution of</td><td>from the</td><td>or inaction,</td><td>from the</td><td></td></td<>															execution of	from the	or inaction,	from the	
account the       or to retain       cessa         general       mitiging       the account the       mitiging       the account the         eriferia for       riferia for       riferia for       riferia for       riferia for         ng the       ng the       effect of       conting       conting       for for         ng the       ort of the         amount       correspondin       release of       incit       inthe       offen         g to a fine       determined       day is       inthe       offen       offen         g to a fine       determined       account the       continue       period       (3) It         account the       case of of the       altaing into       account the       altaing       (3) It         the for-profit       the same       altaing       inthe       altaing       inthe       offen         gait of the       offen       altaing       altaing       inthe       altaing       inthe       offen         g to a fine       the for-profit       the same       case of other       inthe       altaing       inthe       altaing         the for-profit <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>taking into</td><td></td><td></td><td></td><td>the sentence,</td><td>date of</td><td>in the case of</td><td>date of</td><td></td></td<>											taking into				the sentence,	date of	in the case of	date of	
Image: second											account the				or to retain	cessation of	continuing	cessation of	
individualizi       shaving the the control         ng the       price of         puishment.       reducing the offen         puishment.       reducing the offen         of the       one third.         amount       correspondin         of the       one third.         days is       imprivation         g to a fine       the anount         correspondin       relase of         g to a fine       the offen         days is       imprivation         account the       offen         the for-profit       the sentence.         the for-profit       the sentence.         the for-profit       the sentence.         the for-profit       allows for         the sentence.       allows for         the for-profit       the sentence.         the for-profit       allows for         the for-profit       the sentence.         the for-profit       the sentence.											general				mitigating	the action or	offenses,	the action or	
ng the     ng the     effect of i     continue       pusifisment,     radius ga     one third,     date,       the amount     oresponding     constitutional     last a       constitutional     is a file     date,     constitutional       day is     imprisoned     constitutional     is a file       day is     imprisoned     constitutional     is a file       day is     imprisoned     constitutional     is a file       date,     in the     oresponding     constitutional       account he     before the     the date,     offen       date,     in the     offen     the essee       date,     in the     offen     the essee       date,     in the     offen     the essee       date,     in the     offen     the       legal entities,     in the     offen     the       date,     in the																inaction, in	from the date	inaction, in	
puinshment.       reducing the offer         The amount       sentence by from ord fue         of fue       conditional         amount       conditional         of fue       conditional         amount       conditional         of are       the person         aday is       the person         determined       in the         taking into       periterinal?         account the       before the         tamount       code         ore as of the case of       execution of all         the case of       execution of all         the value of       allows for         allows for       limit         the       partitional         asset in the       and if on         and if																the case of	of the last act	the case of	
intermont     sentence by     ford       of the     ord time     ord time       amount     correspondin     release of       g to a fine     the person     and i       g to a fine     the person     and i       day is     imprisoned     cate       day is     imprisoned     cate       day is     imprisoned     cate       determined     in the     offen       taking into     penitertiary     usal       account the     before     the dit       turnover, in     tail     the sentence.       taking into     aceount     execution       turnover, in     the sentence.     case       the for-profit     the sentence.     case       the for-profit     allows for     linition,       the date of     allows for     initian       the for-profit     the     allows for       the date of     allows for     initian       the date     offen     the sentence.       tage in the     allows for     initian       the date     offen     the sentence.       tage of other     the sentence.     case       the date     offen     the sentence.       tage of other     the sent																continuing	or inaction,	continuing	
of the       one thindical last a correspondin       contentional last a correspondin       release of inacti idey is imprisoned       case idey is imprisoned       cady is imprisoned       case idey is imp																offenses,	and in the	offenses,	
amountconditionallatag to a finetrelease ofinactg to a fineimprisonedcased dy isimprisonedcasedeterminedin theoffentaking intocaseeterminedaccount thebeforeeterminedturnover, inthe case ofexecution ofturnover, inthe sentencecaseturnover, incase of othercase andturnover, inallows forsentenceturnover, inallows forsentenceturnover, incase of othercase andturnover, inallows forsentenceturnover, inas well as thewill be twoturnover, incategory isorturnover, inthe sentencecategory isturnover, inthis point ofsentenceturnover, inthe sentencecategory isturnover, inthe sentencecategory isturnover, inthe sentencecategory isturnover, inturnover, inturnover, inturnove																from the	case of	from the	
Image: second																date of the	offenses	date of the	
g to a fine       the person       and         day is       in the person       and         determined       in the       offen         taking into       penitentiary       usual         account the       before the       the dat         tumover, in       full       the ase of       execution         tumover, in       the sentence.       case       in the sentence.         legal entity.       The sentence.       case       offen       in the         legal entity.       The sentence.       case       offen       in the       offen         patrimonial       section       allows for       limits       indiction,       criminal         asset in the       allows for       limits       intic on table       section       intic on table         legal entity.       respecial       intic onto       shall       the sont onto       shall         case of other       the       allows for       limits       ofther       categories of the         legal entities,       will be two       the dat       ofther       categories of the       the dation,       criminal         legal entities,       will be two       the dator       categories of the       the </td <td></td> <td>last act or</td> <td>usually from</td> <td>last act or</td> <td></td>																last act or	usually from	last act or	
imprised       account the determined taking into account the taking into account the the case of the for-profit       imprisede in the of pentitetion the difficult the for-profit       imprisede in the before the the difficult the for-profit       imprisede in the difficult the case of the value of       imprisede in the difficult the value of       imprisede in the difficult the value of       imprisede in the difficult the value of       imprisede in the difficult the difficult the difficult the difficult the difficult the       imprisede in the difficult the difficu																inaction,	the date of	inaction,	
determined       in the       offen         taking into       account the       taking into         account the       trumover, in       full       the lase of         the case of       execution of       case of       execution of       case of         the case of       execution of       case of       execution of       case of       the sentence.       case of         respectively       code also       offen       the sentence.       case of       the ease																and in the	the last act.	and in the	
Image: second the second																case of	(3) In the	case of	
account the       before the       hed       the         turnover, in       full       full       the         turnover, in       full       full       the         turnover, in       full       full       full       full         the for-profit       full       full       full       full       full         the for-profit       full       full <td></td> <td>offenses</td> <td>case of</td> <td>offenses</td> <td></td>																offenses	case of	offenses	
Image: second																usually from	progressive	usually from	
the case of the for-profit       execution of the for-profit       (3) In the sentence legal entity, respectively       code also       offen         respectively       code also       offen       allows for unimisal       offen         patrimonial       mediation, case of other       reimisal       reimisal       reimisal         legal entities, case of other       view there       to the category is       view there       to the category is       of an the category is       of an the category is         other       offen       category is       of an the category is         of an the       of an the       of an the category is         of an the       of an the       of an the       of an the       mediation       purisal agreemente       of an the         of an the       of an the       of an the       of an the       mediation       purisal agreemente       of an the																the date of	offenses, the	the date of	
Image: Second																the last act.	limitation	the last act.	
Image: specify of the specify of th																(3) In the	period for	(3) In the	
code alsooffen allows for limit the patrimonial asset in the case of other legal entities, as well as the othercode alsooffen allows for limit case of other legal entities, as well as the otheroffer obligationscrimical mediation, of shall view thereto rur shall view there to rur as well as the otheroffer obligationscrimes. A crimes. Acomm of the legal of the categories of ithe category is or ina that for the special limits of fine days arecode alsooffer shall view there to rur will be two the category is or ina that for the categories of of a days areoff a between: a) do and 180code alsooffa the mediation putoff a between: b days areoffa mediation putcore the core when the lawcode also the category is or ina that for the categories of the category is or ina that for the categories of the core which the category is or ina that for the categories of the core the conclusionoffa between: a) days areoffa the mediation putoffa between the days arecore between the putoffa between the days arecore between the putoffa days fine, days fine, days fine, between the putbetween the between the putcore between the between the putcore between the putcore between the putcore between the putcore between the 																case of	criminal	case of	
Image: state stat											legal entity,					progressive	liability shall	progressive	
Image: state stat																offenses, the		offenses, the	
and from       isbit         asset in the       and from         case of other       isbit         legal entities,       view there         as well as the       will be two         other       categories of         other       first         of the legal       first         it for       and sec         it for       and se																limitation	from the date	limitation	
asset in the case of other legal entities, as well as the other other other other obligations       and from this point of shall view there to the de categories of the categories of the category is of the entity. (4)         model       first of the category is of ine that for and s the strimits of fine days are between: a) of a the fire, when the law       and from this biblit the spoint of shall view there to the category is of ina that for and s the spoint of shall view there to the category is of ina that for and s the spoint of shall view the come shall view the shall view the view the shall view the shall view the view the shall view the view the view the shall view the view																period for	of the	period for	
Image: state stat											1					criminal	commission	criminal	
Image: second																liability	of the action	liability	
as well as the other       will be two       the da categories of the crimes. A         obligations       of the legal       category is       of the category is         of the legal       entity. (4)       category is       of ina         The special       imits of fine       which the       calcure         days are       of a       the       of a       the         between: a)       of a       the       of a       the         of and 180       mediation       punis       agreement       correction         days-fine,       when the law       between the       ng to																shall begin	or inaction	shall begin to run from	
Image: second																to run from the date of	and shall be calculated in	to run from the date of	
obligations       crimes. A       comm         of the legal       entity. (4)       first       of the         entity. (4)       The special       that for       and s         limits of fine       days are       conclusion       relation         between: a)       of a       the         days-fine,       when the law       between the       ng to																	relation to	the date of	
Image: state of the legal in the special limits of fine is the sp																commission	the	commission	
entity. (4)       The special       that for       and s         limits of fine       limits of fine       conclusion       relative         days are       of a       the         between: a)       of a       the         mediation       punis         days-fine,       when the law       between the																of the action	punishment	of the action	
The special limits of fine days are between: a) 60 and 180 days-fine, when the law between the law																or inaction	correspondin	or inaction	
Imits of fine       which the       calcu         days are       conclusion       relation         between: a)       of a       the         60 and 180       mediation       purise         days-fine,       when the law       between the       ng to																and shall be	g to the final	and shall be	
days are       conclusion       relative         between: a)       of a       the         60 and 180       mediation       puris         days-fine,       when the law       between the       ng to																calculated in	result	calculated in	
between: a) 60 and 180 days-fine, when the law between the law																relation to	produced.	relation to	
60 and 180     mediation     punis       days-fine,     agreement     corre       when the law     between the     ng to																	produced.	the	
days-fine, when the law days-fine, between the law between the law																punishment		punishment	
when the law between the ng to																correspondi		correspondi	
																ng to the		ng to the	
																final result		final result	
																produced.		produced.	
committed will prevent																produced.		produced.	
only the initiation																			
penalty of a or conduct																			

Article UCC	Infringement UCC	National law *	Lega natur A)	ll re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										fine; b) 120				of criminal				
										and 240				proceedings				
										days-fine,				(offenses				
										when the law				subject to				
										provides for				prior				
										imprisonmen t for a				complaint and those				
										maximum of				prosecuted				
										5 years, only				ex officio				
										or				but for				
										alternatively				which				
										with the				reconciliatio				
										penalty of a				n is				
										fine; c) 180				possible). A				
										and 300				second				
										days-fine,				category is				
										when the law				that for				
										provides for				which the				
										imprisonmen				mediation				
										t for a				agreement				
										maximum of 10 years; d)				may be an element for				
										240 and 420				the				
										days-fine,				prosecutor to				
										when the law				waive the				
										provides for				criminal				
										imprisonmen				investigation				
										t for a				and to grant				
										maximum of				the offender				
										20 years; e)				a period of 9				
										360 and 510				months in				
										days-fine,				which to				
										when the law provides for				fulfill the obligations				
										imprisonmen				assumed by				
										t for more				the				
										than 20 years				agreement.				
										or life				For offenses				
										imprisonmen				punishable				
										t. (5) When				by law up to				
										by the				7 years, the				
										committed				prosecutor				
										crime the				may decide				
										legal person				under certain				
										sought to				conditions to				
										obtain a patrimonial				waive the criminal				
										benefit, the				prosecution				
										special limits				if there is no				
										of the fine				public				
										days				interest				
										provided by				(principle of				
										law for the				opportunity				
										committed				of criminal				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										crime may				prosecution),				
										be increased				ordering the				
										by one third,				defendant to				
										without				fulfill certain				
										exceeding				obligations.				
										the general				However, if				
										maximum of				the case				
										the fine.				reaches the				
										When setting				court, the				
										the fine, the				court may				
										value of the				decide to				
										patrimonial				waive the				
										benefit				sentence by				
										obtained or				issuing a				
										pursued will				warning if				
										be taken into				the legal				
										account.				penalty is up				
										If the facts				to 5 years.				
										provided are				For offenses				
										committed				punishable				
										by				by law up to				
										employees or				7 years and				
										representativ				if the				
										es of legal				established				
										entities				penalty is a				
										whose object				fine or				
										of activity is				imprisonmen t for a				
										import-								
										export				maximum of				
										operations or for the				2 years, the				
										benefit of				judge may find the				
														defendant				
										these legal								
										entities, the				guilty and				
										prohibition				grant a				
										of certain				period of				
										rights may				two years in which he				
										apply				which he				

Article UCC	Infringement UCC	National law *	Lega natu A)	ıl re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other	Contraventi on / notification of the criminal investigatio n bodies		Art. 100 L 86, (7) When the violation of the customs regulations constitutes, as the case may be, a contravention or a crime, the customs authority is obliged to apply the contravention sanctions or to notify the criminal investigation bodies. The crimes under the customs law are ascertained by the prosecutor and are sanctioned by the judge			fulfills certain obligations, and at the end of the period will decide whether will apply the sentence - postponeme nt of the sentence.				
Article 15(1)	Failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls;	(L) the lodging of a customs declaration containing incomplete or inaccurate data where this does not affect the determinatio n of import duties and other legally owed duties representing taxes and duties charged on the release of the goods for free circulation but	NO	YES	Negligence	YES	YES	fine other	From 500 lei to 1,500 lei: contraventio n	From 500 lei to 1,500 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention	contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed		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 imprisonme nt for more than 5 years, but not exceeding 10 years; d) 5 years,	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a	Imposing a	Executing a	
															procedure	penalty	sanction	
		which has									reports	contravention			when the			
		effects on									concluded by				law			
		the									the customs	the sanction is			provides for			
		application									personnel	applied for			the crime of			
		of the									who have	each			imprisonme			
		measures									attributions	contravention.			nt for more			
		Commercial									in this sense.	(2) When the			than one			
		policy or									Art. 657	contravention			year, but not			
		other									The	s were			exceeding 5			
		provisions established									provisions of Government	ascertained			years;			
		by special									Ordinance	through the			e) 3 years, when the			
		regulations.									no. 2/2001	same report, the			law			
		regulations.									regarding the	contravention			provides for			
											legal regime	sanctions shall			the crime of			
											of	be cumulated			imprisonme			
											contravention	without being			nt not			
											s, approved	able to exceed			exceeding			
											with	the double of			one year or			
												the maximum			a fine.			
											and	fine provided			(2) The time			
											completions	for the most			limits			
											by Law no.	serious			provided for			
											180/2002,	contravention			in this			
											with	or, as the case			Article shall			
											subsequent	may be, the			run from the			
											amendments	general			date of the			
											and	maximum			commission			
											completions.	established in			of the			
												this			offense. in			
												ordinance.			the case of			
												(3) If several			continuous			
												persons			offenses the			
												participated in			term runs			
												the			from the			
												commission			date of			
												ofa			cessation of			
												contravention,			the action or			
												the sanction			inaction, in			
												shall be			the case of			
												applied to			continuing			
												each one			offenses,			
												separately.			from the			

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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;	the submission by an applicant of documents containing inaccurate or incorrect data in order to obtain an authorizatio n or certificate of origin issued by the customs authority;	NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	See Article 15(1) UCC	See Article 15(1) UCC		N_A	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 correspondi ng to the final result produced.	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	al are (C/	N/I	Liab	oility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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,		NO	YE S	Negligence	YES	YES	Fine	From 500 lei to 1,500 lei: from 3,000	From 500 lei to 1,500 lei: from 3,000	See Article 15(1) UCC See Article	See Article 15(1) UCC See Article		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		
	accuracy and validity of any supporting document;								to 8,000 lei:	to 8,000 lei:	15(1) UCC	15(1) UCC						
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;		NO	YE S	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	See Article 15(1) UCC	See Article 15(1) UCC		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		
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		NO	YES	Negligence	YES	YES	Fine	From 500 lei to 1,500 lei:	From 500 lei to 1,500 lei:	See Article 15(1) UCC	See Article 15(1) UCC		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	ıl re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	continuation or content;																	
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishme nt of customs formalities by any accessible means for the period of time required by customs;		NO	YE S	Negligence	YES	YE S	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	See Article 15(1) UCC	See Article 15(1) UCC		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;		NO	YES	Negligence	YES	YES	Fine	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	See Article 15(1) UCC	In the case of the contravention s 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		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	ıl re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												debt.						
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code		NO	YES	Negligence	YES	YES	Fine	from 3,000 lei to 8,000 lei:	from 3,000 to 8,000 lei:	See Article 15(1) UCC	In the case of the contravention s 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.		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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;	Art.277 When the goods or other goods that have been the object of the offense are not found.	NO	YE S	Negligence	YE S	YE S	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	See Article 134(1) UCC	See Article 134(1) UCC See Article 15(1) UCC		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		
Article 134(1)	Removal of goods from customs supervision;		NO	YE S	Negligence	YE S	YE S	Fine	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	See Article 15(1) UCC			N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		
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;		NO	YES	Negligence	YE S	YE S	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	See Article 15(1) UCC	See Article 15(1) UCC		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	See Article 15(1) UCC	See Article 15(1) UCC		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		
Article 137(1) and (2)	Union; 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;		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	See Article 15(1) UCC	See Article 15(1) UCC		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur		N/I	Liał	oility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor
			A)															S
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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	Art. 270 (1) The introduction or removal from the country by any means of the goods or goods through places other than those established for customs control	YES	NO	Negligence/Inte nt	YES	YES	Imprisoneme nt	imprisonme nt for 3 to 10 years and the prohibition of certain rights.	Romanian Penal Code - TITLE VI: Criminal liability of the legal person CHAPTER I: General provisions Art. 137: Establishmen t of the fine for the legal person (1) The fine consists of the amount of money that the legal person is ordered to pay to the state. (2) The amount of the fine shall be determined by the system of fine days. The amount correspondin g to a fine day, between 100 and 5,000 lei, is multiplied by the number of fine days, which is between 30 days and 600 days. (3) The court establishes the number of fine days taking into account the general criteria for individualizi ng the	Art. 100 L 86, (7) When the violation of the customs regulations constitutes, as the case may be, a contravention or a crime, the customs authority is obliged to apply the contravention sanctions or to notify the criminal investigation bodies. The crimes under the customs law are ascertained by the prosecutor and are sanctioned by the judge	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.	in the situation of covering the entire damage when a smuggling offense provided by art. 270 para. (3) there is a non-unitary judicial practice in the sense that the courts retain or the legal mitigating circumstanc e provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstanc e provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstanc es are the same in the sense of reducing the penalty limits by one third.	The right to a mediator shall be communicat ed 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, postponeme nt of the			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 imprisonme nt for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonme nt for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt 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 s. in	

Article UCC	Infringement UCC	National law *	Lega natur A)		N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										punishment.				sentence,		p ======ty	the case of	
										The amount				conditional			continuous	
										of the				suspension			offenses the	
										amount				of the			term runs	
										correspondin				execution of			from the	
										g to a fine				the sentence,			date of	
										day is				or to retain			cessation of	
										determined				mitigating			the action or	
										taking into				circumstance			inaction, in	
										account the				s having the			the case of	
										turnover, in				effect of			continuing	
										the case of				reducing the			offenses,	
										the for-profit				sentence by			from the	
										legal entity,				one third. conditional			date of the	
										respectively the value of				release of			last act or inaction,	
										the				the person			and in the	
										patrimonial				imprisoned			case of	
										asset in the				in the			offenses	
										case of other				penitentiary			usually from	
										legal entities,				before the			the date of	
										as well as the				full			the last act.	
										other				execution of			(3) In the	
										obligations				the sentence.			case of	
										of the legal				The new			progressive	
										entity. (4)				code also			offenses, the	
										The special				allows for			limitation	
										limits of fine				criminal			period for	
										days are				mediation,			criminal	
										between: a)				and from			liability	
										60 and 180				this point of			shall begin	
										days-fine,				view there			to run from	
										when the law				will be two			the date of	
										provides for				categories of			the	
										the crime				crimes. A			commission	
										committed				first			of the action	
										only the				category is			or inaction	
										penalty of a				that for which the			and shall be	
										fine; b) 120 and 240				conclusion			calculated in relation to	
										days-fine,				of a			the	
										when the law				mediation			punishment	
										provides for				agreement			correspondi	
										imprisonmen				between the			ng to the	
										t for a				offender and			final result	
										maximum of				the victim			produced.	
										5 years, only				will prevent			Produced.	
										or				the initiation				
										alternatively				or conduct				
										with the				of criminal				
										penalty of a				proceedings				
										fine; c) 180				(offenses				
										and 300				subject to				
										days-fine,				prior				

Article UCC	Infringement UCC	National law *	Legal natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										when the law				complaint				
										provides for				and those				
										imprisonmen				prosecuted				
										t for a				ex officio				
										maximum of				but for				
										10 years; d)				which				
										240 and 420				reconciliatio n is				
										days-fine, when the law				possible). A				
										provides for				second				
										imprisonmen				category is				
										t for a				that for				
										maximum of				which the				
										20 years; e)				mediation				
										360 and 510				agreement				
										days-fine,				may be an				
										when the law				element for				
										provides for				the				
										imprisonmen				prosecutor to				
										t for more				waive the				
										than 20 years				criminal				
										or life				investigation				
										imprisonmen				and to grant				
										t. (5) When				the offender				
										by the				a period of 9				
										committed				months in				
										crime the legal person				which to fulfill the				
										sought to				obligations				
										obtain a				assumed by				
										patrimonial				the				
										benefit, the				agreement.				
										special limits				For offenses				
										of the fine				punishable				
										days				by law up to				
										provided by				7 years, the				
										law for the				prosecutor				
										committed				may decide				
1										crime may				under certain				
1										be increased				conditions to				
										by one third,				waive the criminal				
										without				prosecution				
										exceeding the general				if there is no				
										maximum of				public				
										the fine.				interest				
										When setting				(principle of				
										the fine, the				opportunity				
										value of the				opportunity of criminal				
										patrimonial				prosecution),				
										benefit				ordering the				
										obtained or				defendant to				
										pursued will				fulfill certain				
										be taken into				obligations.				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										account. If the facts provided are committed by employees or representativ es 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 apply				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 law up to 7 years and if the established penalty is a fine or imprisonmen t 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 - postponeme nt of the sentence. For offenses punishable by law up to 7 years, the prosecutor may decide under certain conditions to				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
														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 law up to 7 years and if the established penalty is a	procedure	penalty	sanction	
														fine or imprisonmen t 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 period will decide				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
														whether will apply the sentence - postponeme nt of the sentence.	procedure		sanction	

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	oility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 139	Failure of the economic operator to present the goods brought into the	Art. 651. A) the failure by the carrier or his representativ	NO	YES		YES	YES	other	fine of 500 lei to 1500 lei	From 500 lei to 1,500 lei:	Art. 100 L 86, (7) When the violation of the customs regulations constitutes, as the case may be, a contravention or a crime, the customs authority is obliged to apply the contravention sanctions or to notify the criminal investigation bodies. The crimes under the customs law are ascertained by the prosecutor and are sanctioned by the judge	Art. 276 If the facts provided in art. 270 - 274 are committed by employees or representative s 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			Art. 154: The terms of prescription of criminal liability (1) The	
	customs territory of the Union to the customs;	e to fulfill the obligation to submit to the border customs office the accompanyi ng documents of international means of transport and the documents relating to the goods															terms of prescription of criminal liability are:  c) 8 years, when the law provides for the crime committed imprisonme nt for more than 5 years, but not exceeding 10 years; d) 5 years,	

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			C	A		NP	LP		NP	LP					Initiating a	Imposing a	Executing a	
		transported													procedure	penalty	sanction when the	
		with them;															law	
		(B) failure															provides for	
		by the															the crime of	
		master,															imprisonme	
		shipowner															nt for more	
		or agent of															than one	
		the ship to															year, but not	
		submit a															exceeding 5	
		statement of															years;	
		ship's stores															e) 3 years,	
		within the															when the	
		statutory															law	
		time limits;															provides for	
		C) failure by															the crime of	
		the postal															imprisonme	
		authorities															nt not	
		to declare															exceeding	
		and submit															one year or	
		to the															a fine.	
		customs															(2) The time limits	
		authority															limits	
		parcels and															provided for	
		postal items															in this	
		which,															Article shall	
		according to															run from the	
		the law, are															date of the	
		subject to															commission	
		customs															of the	
		control;															offense. in	
		D) the															the case of	
		failure of the															continuous	
		postal															offenses the	
		bodies to															term runs	
		fulfill the															from the	
		obligation to															date of cessation of	
		present the															the action or	
		list of postal bags to the															inaction, in	
		border															the case of	
		customs															continuing	
		office;															offenses,	
		onnee,															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	

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 140	Unloading or trans-shipping of goods from the means of transport		NO	YE S	Negligence	YE S	YE S	Fine	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute	In the case of the contravention s provided in art. 653 lit. a)		N_A	6 luni de la comiterea faptei	Contraventio ns - max 12 months after	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 correspondi ng to the final result produced.	
	transport carrying them without authorisation granted by the customs authorities or in places not designated or approved by those authorities;										constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657	- 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				the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	ll re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	of goods in respect of the settlement of a customs debt.						
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;	E) failure by the carrier, at the request of the customs authority, to present the documents relating to the means of transport for the goods transported in international traffic;	NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 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		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	ll re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and	respect of the settlement of a customs debt.						
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;		NO	YES	Negligence	YE S	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	completions. Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through concluded by the customs personnel who have attributions in this sense. Art. 657 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		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

A)	of sanctions	factors	Mitigating factors	Settlement	Time limitat			Other factor s
C     A     NP     LP     NP     LP					Initiating a	Imposing a penalty	Executing a sanction	
Failure of the economic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs procedure or tor e-export them within the time limit;       NO       YE       Negligence       YE       Fine       From 1,500       From 1,500       it is 3,000	The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through	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		N_A	procedure         procedure         6 months         after         committing         the act	penalty         penalty         Contraventio         ns - max 12         months after         the finding of         the deed	sanction	

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	a customs debt.						
Articles 158(3)	Removal of goods from customs supervision;	G) the transfer of the goods which have been the subject of a summary declaration, in other cases and places than those established by the customs authority;	NO	YES	Negligence	YES	YES	Fine	From 500 lei to 1,500 lei:	From 500 lei to 1,500 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance	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		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	debt.						
Articles 163	Providing customs authorities with false information or documents required by those		YES	NO	Negligence/Inte nt	YES	YES	Imprisoneme nt	imprisonme nt for 3 to 10 years	Romanian Penal Code - TITLE VI: Criminal liability of the legal person CHAPTER I: General provisions Art. 137: Establishmen t of the fine for the legal person (1) The fine consists of the amount of money that the legal person is ordered to pay to the state. (2) The amount of the fine shall be determined by the system of fine days. The amount correspondin g to a fine day, between	Art. 100 L 86, (7) When the violation of the customs regulations constitutes, as the case may be, a contravention or a crime, the customs authority is obliged to apply the contravention sanctions or to notify the criminal investigation bodies. The crimes under the customs law are ascertained by the prosecutor and are sanctioned by the judge	In the case of the contravention s 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	in the situation of covering the entire damage when a smuggling offense provided by art. 270 para. (3) there is a non-unitary judicial practice in the sense that the courts retain or the legal mitigating circumstanc e provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstanc e provided by art. 75 para. (2) lit. a). However, it should be noted that,	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.	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			C	Α		NP	LP		NP	LP 100 and 5,000 lei, is multiplied by the number of fine days, which is between 30 days and 600 days. (3) The court establishes the number of fine days taking into account the general criteria for individualizi ng the punishment. The amount of the amount correspondin g to a fine day is determined taking into account the turnover, in the case of the for-profit legal entity, respectively the value of the patrimonial asset in the case of other legal entities, as well as the other		a customs debt.	whatever the legal basis, the effects of the mitigating circumstanc es are the same in the sense of reducing the penalty limits by one third.	For offenses punishable by law up to 7 years and if the established penalty is a fine or imprisonmen t 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 - postponeme nt of the sentence.	Initiating a procedure			
										obligations of the legal entity. (4) The special limits of fine days are between: a) 60 and 180 days-fine, when the law provides for								

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										committed								
										only the								
										penalty of a fine; b) 120								
										and 240								
										days-fine,								
										when the law								
										provides for								
										imprisonmen t for a								
										maximum of								
										5 years, only								
										or								
										alternatively with the								
										penalty of a								
										fine; c) 180								
										and 300								
										days-fine,								
										when the law								
										provides for imprisonmen								
										t for a								
										maximum of								
										10 years; d)								
										240 and 420								
										days-fine, when the law								
										provides for								
										imprisonmen								
										t for a								
										maximum of								
										20 years; e) 360 and 510								
										days-fine,								
										when the law								
										provides for								
										imprisonmen								
										t for more than 20 years								
										or life								
										imprisonmen								
										t. (5) When								
										by the								
										committed crime the								
										legal person								
										sought to								
										obtain a								
										patrimonial								
										benefit, the special limits								
										of the fine								
										days								

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										provided by								
										law for the committed								
										crime may								
										be increased								
										by one third,								
										without								
										exceeding the general								
										maximum of								
										the fine.								
										When setting								
										the fine, the								
										value of the patrimonial								
										benefit								
										obtained or								
										pursued will								
										be taken into								
										account. If the facts								
										provided are								
										committed								
										by								
										employees or								
										representativ es of legal								
										entities								
										whose object								
										of activity is								
										import-								
										export operations or								
										operations or for the								
										benefit of								
										these legal								
										entities, the								
										prohibition of certain								
										rights may								
						1				apply								

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												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 representative s 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			procedure	penalty	Executing a sanction	
												may also apply, according to art. 64 lit. c) of the Criminal Code.						

Article UCC	Infringement UCC	National law *	Lega natur A)		N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 163(1)	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 supplementar y declaration is lodged, the supporting documents required for the application of the procedure in question;		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						
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;		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through concluded by the customs personnel who have attributions in this sense.	contravention s, 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 contravention		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	ıl re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	able to exceed the double of						
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		YES	YE S	Negligence/Inte nt	YE S	YE S	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656	Art. 274 The deeds provided in art. 270 - 273 committed by one or more armed persons or by two or	in the situation of covering the entire damage when a smuggling offense provided by art. 270 para. (3) there is a non-unitary judicial practice in the sense that the courts retain	communicat ed to the parties to the main proceedings before the hearing. There is still the possibility for the victim and the offender to reach	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	with Article 166 of the Code,										The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	provided in art. 270 - 274 are committed by employees or representative s 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	or the legal mitigating circumstanc e provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstanc e provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstanc es are the same in the sense of reducing the penalty limits by one third.	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, postponeme				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			Art. 655				Imprisoneme	imprisonme	Romanian				nt of the	procedure	penarcy		
			Faptele				nt	nt for 3 to	Penal Code -				sentence,				
			prevăzute					10 years	TITLE VI:				conditional				
			la art. 651						Criminal				suspension				
			- 653						liability of				of the				
			constituie						the legal				execution of				
			contravenț						person				the sentence,				
			ii dacă nu sunt						CHAPTER I: General				or to retain mitigating				
			săvârșite						provisions				circumstance				
			în astfel de						Art. 137:				s having the				
			condiții						Establishmen				effect of				
			încât,						t of the fine				reducing the				
			potrivit						for the legal				sentence by				
			legii						person (1)				one third.				
			penale, să						The fine				conditional				
			constituie						consists of				release of				
			infracțiune						the amount				the person				
									of money				imprisoned				
									that the legal person is				in the penitentiary				
									ordered to				before the				
									pay to the				full				
									state. (2) The				execution of				
									amount of				the sentence.				
									the fine shall				The new				
									be				code also				
									determined				allows for				
									by the				criminal				
									system of				mediation,				
									fine days.				and from				
									The amount correspondin				this point of view there				
									g to a fine				will be two				
									day, between				categories of				
									100 and				crimes. A				
									5,000 lei, is				first				
									multiplied by				category is				
									the number				that for				
									of fine days,				which the				
									which is				conclusion				
									between 30				of a				
									days and 600 days. (3) The				mediation				
									court				agreement between the				
									establishes				offender and				
									the number				the victim				
									of fine days				will prevent				
									taking into				the initiation				
									account the				or conduct				
									general				of criminal				
									criteria for				proceedings				
									individualizi				(offenses				
									ng the				subject to				

Article UCC	Infringement UCC	National law *	Lega natu A)	al ire (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										punishment.				prior				
										The amount				complaint				
										of the				and those				
										amount				prosecuted				
										correspondin				ex officio but for				
										g to a fine day is				which				
										determined				reconciliatio				
										taking into				n is				
										account the				possible). A				
										turnover, in				second				
										the case of				category is				
										the for-profit				that for				
										legal entity, respectively				which the				
										respectively				mediation				
										the value of				agreement				
										the				may be an				
										patrimonial				element for				
										asset in the				the				
										case of other				prosecutor to waive the				
										legal entities, as well as the				criminal				
										other				investigation				
										obligations				and to grant				
										of the legal				the offender				
										entity. (4)				a period of 9				
										The special				months in				
										limits of fine				which to				
										days are				fulfill the				
										between: a)				obligations				
										60 and 180				assumed by				
										days-fine,				the				
										when the law provides for				agreement. For offenses				
										the crime				punishable				
										committed				by law up to				
										only the				7 years, the				
										penalty of a				prosecutor				
										fine; b) 120				may decide				
										and 240				under certain				
										days-fine,				conditions to				
										when the law				waive the				
										provides for				criminal				
										imprisonmen				prosecution				
										t for a maximum of				if there is no public				
										5 years, only				interest				
										or				(principle of				
										alternatively				opportunity				
										with the				opportunity of criminal				
										penalty of a				prosecution),				
										fine; c) 180				ordering the				
										and 300				defendant to				
										days-fine,				fulfill certain				

Article UCC	Infringement UCC	National law *	Lega natu A)	al ire (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
				-						when the law				obligations.		· ·		
										provides for				However, if				
										imprisonmen				the case				
										t for a maximum of				reaches the court, the				
										10 years; d)				court may				
										240 and 420				decide to				
										days-fine,				waive the				
										when the law				sentence by				
										provides for				issuing a				
										imprisonmen				warning if				
										t for a maximum of				the legal penalty is up				
										20 years; e)				to 5 years.				
										360 and 510				For offenses				
										days-fine,				punishable				
										when the law				by law up to				
										provides for				7 years and				
										imprisonmen t for more				if the established				
										than 20 years				penalty is a				
										or life				fine or				
										imprisonmen				imprisonmen				
										t. (5) When				t for a				
										by the				maximum of				
										committed				2 years, the				
										crime the legal person				judge may find the				
										sought to				defendant				
										obtain a				guilty and				
										patrimonial				grant a				
										benefit, the				period of				
										special limits				two years in				
										of the fine				which he				
										days provided by				fulfills certain				
										law for the				obligations,				
										committed				and at the				
										crime may				end of the				
										be increased				period will				
										by one third,				decide				
										without				whether will				
										exceeding the general				apply the sentence -				
										maximum of				postponeme				
						1				the fine.				nt of the				
						1				When setting				sentence.				
										the fine, the								
										value of the								
										patrimonial								
						1				benefit obtained or								
						1				pursued will								
						1				be taken into								

Article UCC	Infringement UCC	National law *	Lega natu A)	ıl re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										account. If the facts provided are committed by employees or representativ es 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 apply								
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 supplementar y declaration at the competent customs office and within the specific time- limit;		NO	YES	Negligence	YE S	YE S	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions	contravention s, 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 contravention		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	<ul> <li>(2) When the contravention s 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.</li> <li>(3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.</li> </ul>						

Article UCC	Infringement UCC	National law *	Lega natu A)	al ire (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Imprisoneme	punishes	Romanian		Government			procedure	penney		
								nt	with	Penal Code -		Ordinance no.						
									imprisonme	TITLE VI:		2/2001						
									nt from 2 to 7 years and	Criminal liability of		regarding the legal regime						
									the	the legal		of						
									prohibition	person		contravention						
									of certain	CHAPTER I:		s, approved						
									rights.	General		with						
										provisions		modifications						
										Art. 137: Establishmen		and completions						
										t of the fine		by Law no.						
										for the legal		180/2002,						
										person (1)		with						
										The fine		subsequent						
										consists of		amendments						
										the amount		and						
										of money that the legal		completions. art. 10						
										person is		(1) If the						
										ordered to		same person						
										pay to the		has committed						
										state. (2) The		several						
										amount of		contravention						
										the fine shall be		s the sanction is						
										determined		applied for						
										by the		each						
										system of		contravention.						
										fine days.		(2) When the						
										The amount		contravention						
										correspondin g to a fine		s were ascertained						
										day, between		through the						
										100 and		same report,						
										5,000 lei, is		the						
										multiplied by		contravention						
										the number		sanctions shall						
										of fine days, which is		be cumulated without being						
										between 30		able to exceed						
										days and 600		the double of						
										days. (3) The		the maximum						
										court		fine provided						
										establishes		for the most						
										the number		serious						
										of fine days taking into		contravention or, as the case						
										account the		may be, the						
										general		general						
										criteria for		maximum						
										individualizi		established in						
										ng the		this						

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										punishment.		ordinance.						
										The amount		(3) If several						
										of the amount		persons participated in						
										correspondin		the						
										g to a fine		commission						
										day is		of a						
										determined		contravention,						
										taking into		the sanction shall be						
										account the turnover, in		applied to						
										the case of		each one						
										the for-profit		separately.						
										legal entity, respectively								
										respectively								
										the value of the								
										patrimonial								
										asset in the								
										case of other								
										legal entities,								
										as well as the								
										other obligations								
										of the legal								
										entity. (4)								
										The special								
										limits of fine								
										days are								
										between: a) 60 and 180								
										days-fine,								
										when the law								
										provides for								
										the crime								
										committed only the								
										penalty of a								
										fine; b) 120								
										and 240								
										days-fine,								
										when the law								
										provides for imprisonmen								
										t for a								
										maximum of								
										5 years, only								
										or								
										alternatively								
										with the penalty of a								
										fine; c) 180								
										and 300								
										days-fine,								

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
				· · · ·						when the law								
										provides for								
										imprisonmen t for a								
										maximum of								
										10 years; d)								
										240 and 420								
										days-fine,								
										when the law provides for								
										imprisonmen								
										t for a								
										maximum of								
										20 years; e) 360 and 510								
										days-fine,								
										when the law								
										provides for								
										imprisonmen								
										t for more								
										than 20 years or life								
										imprisonmen								
										t. (5) When								
										by the								
										committed								
										crime the legal person								
										sought to								
										obtain a								
										patrimonial								
										benefit, the special limits								
										of the fine								
										days								
										days provided by								
										law for the								
										committed crime may								
										be increased								
										by one third,								
										without								
										exceeding								
										the general maximum of								
										the fine.								
										When setting								
										the fine, the								
										value of the patrimonial								
										benefit								
										obtained or								
										pursued will be taken into								
										be taken into								

Article UCC	Infringement UCC	National law *	Lega natu A)	ıl re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 167(1) second subparagra ph	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 supplementar y declaration is lodged, the supporting documents required for the application of the procedure in question		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	account. If the facts provided are committed by employees or representativ es 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 apply From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657	contravention s, 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 contravention		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	able to exceed the double of						

Article UCC	Infringement UCC	National law *		l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor
			A)	1.			1									1		S
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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 simplification s in accordance with Article 177		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	contravention s, 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 contravention s the sanction is applied for each contravention. (2) When the contravention s were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	ıl re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						
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 simplification s in accordance with Article 179		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657	contravention s, 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 contravention		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	able to exceed the double of						

Article UCC	Infringement UCC	National law *		l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor
			A)															S
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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 simplification s in accordance with Article 182		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with	of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												this ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						
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 simplification s in accordance with Article 185 of the Code		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs	legal regime of contravention s, 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 contravention		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	applied for each contravention. (2) When the contravention s 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.						

Article UCC	Infringement UCC	National law *		l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor
			A) C	A		NP	LP		NP	LP					Initiating a	Imposing a	Executing a	S
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;		YES	YES	Negligence/Inte nt	YES	YES	Fine	500 lei to 1500 lei	From 500 lei to 1,500 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	contravention s, 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 contravention s the sanction is applied for each contravention. (2) When the contravention s were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of		N_A	procedure 6 months after committing the act	penalty Contraventio ns - max 12 months after the finding of the deed	sanction	

Article UCC	Infringement UCC	National law *	Lega natu A)	ıl re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						

Article UCC	Infringement UCC	National law *		l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor
			A)				_											S
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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;		NO	YES	Negligence	YES	YES	Fine	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with	Ordinance no. 2/2001 regarding the legal regime of contravention s, 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 contravention s the sanction is applied for each contravention. (2) When the contravention s were ascertained through the same report, the contravention s were ascertained through the same report, the contravention s anctions 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.		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	al re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												(3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						
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;		NO	YE S	Negligence	YE S	YE S	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs	contravention s, approved		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											contravention							
											s are	(1) If the						
											ascertained	same person						
											through	has committed						
											contravention	several						
											reports	contravention						
											concluded by	s						
											the customs	the sanction is						
											personnel	applied for						
											who have	each						
											attributions	contravention.						
											in this sense.	(2) When the						
											Art. 657	contravention						
											The	s were						
											provisions of	ascertained						
											Government	through the						
											Ordinance	same report,						
											no. 2/2001	the						
											regarding the							
											legal regime	sanctions shall						
											of	be cumulated						
											contravention							
											s, approved	able to exceed						
											with	the double of						
											modifications							
											and	fine provided						
											completions	for the most						
											by Law no.	serious						
											180/2002,	contravention						
											with	or, as the case						
											subsequent	may be, the						
											amendments	general						
											and	maximum						
											completions.	established in						
											completions.	this						
												ordinance.						
												(3) If several						
												persons						
												participated in						
												the						
												commission						
												of a						
												contravention,						
												the sanction						
												shall be						
												applied to						
												each one						
				1		1						separately.						

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with	contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						
Article 242	Removal of goods from customs supervision;		NO	YES	Negligence	YES	YES	Fine	From 500 lei to 1,500 lei:	From 500 lei to 1,500 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance	contravention s, 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 contravention		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	ll re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	sanctions shall be cumulated without being able to exceed the double of						
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.		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through	Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	several contravention s the sanction is applied for each contravention. (2) When the contravention s 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.						

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with	contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	on		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001	s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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.						

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;		YES	NO	Negligence/Inte nt	YES	YES					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.	in the situation of covering the entire damage when a smuggling offense provided by art. 270 para. (3) there is a non-unitary judicial practice in the sense that the courts retain or the legal mitigating circumstanc e provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstanc e provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstanc es are the same in the sense of reducing the penalty limits by one third.	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			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 imprisonme nt for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonme nt for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt 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 sin one	

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
														sentence, conditional suspension of the execution of the sentence, or to retain mitigating circumstance s 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	Initiating a procedure	Imposing a penalty	Executing a sanction 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 correspondi ng to the final result produced.	
														the initiation or conduct of criminal proceedings (offenses subject to				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			C			NP								complaint and those prosecuted ex officio but for which reconciliatio n 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 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	Initiating a procedure	Imposing a penalty	Executing a sanction	
														(principle of opportunity of criminal prosecution), ordering the				

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
														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 law up to 7 years and if the established penalty is a fine or imprisonmen t 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 penter will apply the sentence - postponeme nt of the sentence.				

Article UCC	Infringement UCC	National law *	Legal natur A)		N/I	Liabil	ity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Imprisoneme		Romanian		Art. 274	in the	The right to	procedure	penalty	Sunction	
								nt	imprisonme	Penal Code -		The deeds	situation of	a mediator				
									nt from 3 to	TITLE VI:		provided in	covering the	shall be				
									10 years and	Criminal		art. 270 - 273	entire	communicat				
									the	liability of		committed by	damage	ed to the				
									prohibition	the legal		one or more	when a	parties to the				
									of certain	person		armed persons	smuggling	main				
									rights.	CHAPTER I:		or by two or	offense	proceedings				
										General provisions		more persons together, shall	provided by art. 270	before the hearing.				
										Art. 137:		be punished	para. (3)	There is still				
										Establishmen		with	there is a	the				
										t of the fine		imprisonment	non-unitary	possibility				
										for the legal		from 5 to 15	judicial	for the				
										person (1)		years and the	practice in	victim and				
										The fine		prohibition of	the sense	the offender				
										consists of		certain rights.	that the	to reach				
										the amount			courts retain	agreements				
										of money		Art. 276 If	or the legal	on civil				
										that the legal		the facts	mitigating	claims,				
										person is		provided in	circumstanc	either				
										ordered to		art. 270 - 274	e provided	directly				
										pay to the state. (2) The		are committed by employees	by art. 75 para. (1) lit.	between them				
										amount of		or	d) or the	(transaction)				
										the fine shall		representative	judicial	or through a				
										be		s of legal	mitigating	third party				
										determined		entities whose	circumstanc	(civil				
										by the		object of	e provided	mediation in				
										system of		activity is	by art. 75	criminal				
										fine days.		import-export	para. (2) lit.	proceedings)				
										The amount		operations or	a).	- in the civil				
										correspondin		for the benefit						
										g to a fine		of these legal	should be	process this				
										day, between		entities, the	noted that,	will lead to				
										100 and 5,000 lei, is		prohibition of certain rights	whatever the legal	the settlement of				
										multiplied by		may also	basis, the	the civil				
										the number		apply,	effects of	action.				
										of fine days,		according to	the	according to				
										which is		art. 64 lit. c)	mitigating	the will of				
										between 30		of the	circumstanc	the parties,				
										days and 600		Criminal	es are the	and in the				
										days. (3) The		Code.	same in the	criminal side				
										court			sense of	of the				
										establishes			reducing the					
										the number			penalty	be an				
										of fine days			limits by	element for				
										taking into			one third.	the judge to				
										account the				order the				
										general criteria for				waiver of the sentence,				
										individualizi				postponeme				
										ng the				nt of the				
L		l							1	ing the			I	in of the	I	I		

Article UCC	Infringement UCC	National law *	Leg nat A)	gal ure (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
				-						punishment.				sentence,	1	· ·		
										The amount				conditional				
										of the				suspension				
										amount				of the				
										correspondin				execution of				
										g to a fine day is				the sentence, or to retain				
										determined				mitigating				
										taking into				circumstance				
										account the				s having the				
										turnover, in				effect of				
										the case of				reducing the				
										the for-profit				sentence by				
										legal entity, respectively				one third.				
										respectively				conditional				
										the value of				release of				
										the				the person				
										patrimonial asset in the				imprisoned in the				
										case of other				penitentiary				
										legal entities,				before the				
										as well as the				full				
										other				execution of				
										obligations				the sentence.				
										of the legal				The new				
										entity. (4)				code also				
										The special				allows for				
										limits of fine				criminal				
										days are				mediation,				
										between: a) 60 and 180				and from this point of				
										days-fine,				view there				
										when the law				will be two				
										provides for				categories of				
										the crime				crimes. A				
										committed				first				
										only the				category is				
										penalty of a				that for				
										fine; b) 120				which the				
										and 240				conclusion				
										days-fine, when the law				of a mediation				
										provides for				agreement				
										imprisonmen				between the				
										t for a				offender and				
										maximum of				the victim				
										5 years, only				will prevent				
										or				the initiation				
										alternatively				or conduct				
										with the				of criminal				
										penalty of a				proceedings				
										fine; c) 180				(offenses				
										and 300				subject to				
										days-fine,				prior				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										when the law				complaint				
										provides for				and those				
										imprisonmen				prosecuted				
										t for a				ex officio				
										maximum of				but for which				
										10 years; d) 240 and 420				reconciliatio				
										days-fine,				n is				
										when the law				possible). A				
										provides for				second				
										imprisonmen				category is				
										t for a				that for				
										maximum of				which the				
										20 years; e)				mediation				
										360 and 510				agreement				
										days-fine,				may be an				
										when the law provides for				element for the				
										imprisonmen				prosecutor to				
										t for more				waive the				
										than 20 years				criminal				
										or life				investigation				
										imprisonmen				and to grant				
										t. (5) When				the offender				
										by the				a period of 9				
										committed				months in				
										crime the				which to				
										legal person				fulfill the				
										sought to obtain a				obligations				
										patrimonial				assumed by the				
										benefit, the				agreement.				
										special limits				For offenses				
										of the fine				punishable				
										days				by law up to				
										provided by				7 years, the				
										law for the				prosecutor				
										committed				may decide				
										crime may				under certain				
										be increased by one third,				conditions to waive the				
										without				criminal				
										exceeding				prosecution				
										the general				if there is no				
										maximum of				public				
										the fine.				interest				
										When setting				(principle of				
										the fine, the				opportunity of criminal				
										value of the				of criminal				
										patrimonial				prosecution),				
										benefit				ordering the				
										obtained or				defendant to				
										pursued will be taken into				fulfill certain obligations.				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										account. If the facts provided are committed by employees or representativ es 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 apply				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 law up to 7 years and if the established penalty is a fine or imprisonmen t 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 penter will apply the sentence - postponeme nt of the sentence.				

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other										
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		YES	NO		YES	YES	Fine					in the situation of covering the entire damage when a smuggling offense provided by art. 270 para. (3) there is a non-unitary judicial practice in the sense that the courts retain or the legal mitigating circumstanc e provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstanc e provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal	N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
													mitigating circumstanc es are the same in the sense of reducing the penalty limits by one third.					
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of	same person has committed several contravention s the sanction is applied for each contravention. (2) When the contravention s were ascertained through the same report, the contravention		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 262	Failure of the		NO	YE	Negligence	YE	1	Fine	From 1,500	From 1,500	contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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. Ordinance no.		N_A	6 months			
	holder of the outward processing procedure to export the defective goods within the time limit;			S		S	S		lei to 3,000 lei:	lei to 3,000 lei:	s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through	2/2001 regarding the legal regime of contravention s, 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 contravention s the sanction is applied for each			after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											who have	contravention.				i i		
											attributions	(2) When the						
											in this sense.	contravention						
											Art. 657	s were						
											The	ascertained						
i												through the						
											Government	same report,						
											Ordinance	the						
											no. 2/2001	contravention						
											regarding the	sanctions shall						
											legal regime	be cumulated						
											legal regime of	without being						
											contravention	able to exceed						
												the double of						
											s, approved with	the maximum						
												fine provided						
											and	for the most						
											completions	serious						
											tompictions							
											by Law no.	contravention						
											180/2002,	or, as the case						
											with	may be, the						
											subsequent	general						
											amendments	maximum						
											and	established in						
											completions.	this						
												ordinance.						
												(3) If several						
												persons						
												participated in						
												the						
												commission						
												ofa						
												contravention,						
												the sanction						
												shall be						
												applied to						
												each one						
												separately.						
i				1						1	1		1					
											7		1					
			1															

Article UCC	Infringement UCC	National law *	Lega natur A)		N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	on		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 263	Failure of the person to lodge a pre- declaration in accordance with Article 263 of the Code		YES	NO	Negligence/Inte nt	YES	YES	Imprisoneme nt		Romanian Penal Code - TITLE VI: Criminal liability of the legal person CHAPTER I: General provisions Art. 137: Establishmen t of the fine for the legal person (1) The fine consists of the amount of money that the legal person is ordered to pay to the state. (2) The amount of the fine shall be determined by the system of fine days. The amount correspondin g to a fine day, between 100 and 5,000 lei, is multiplied by the number of fine days, which is between 30 days and 600 days. (3) The court establishes the number of fine days taking into account the general criteria for individualizi ng the	Art. 100 L 86, (7) When the violation of the customs regulations constitutes, as the case may be, a contravention or a crime, the customs authority is obliged to apply the contravention sanctions or to notify the criminal investigation bodies. The crimes under the customs law are ascertained by the prosecutor and are sanctioned by the judge	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 representative s 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.	in the situation of covering the entire damage when a smuggling offense provided by art. 270 para. (3) there is a non-unitary judicial practice in the sense that the courts retain or the legal mitigating circumstanc e provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstanc e provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstanc es are the same in the sense of reducing the penalty limits by one third.	The right to a mediator shall be communicat ed 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 parties, and in the criminal side of the process will be an element for the judge to order the waiver of the sentence, postponeme nt of the	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed	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 imprisonme nt for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonme nt for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonme nt 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	

	law *	A natur	re (C/		·	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati			Other factor s
		С	A	NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								punishment.				sentence,	<b>F</b>	P	the case of	
								The amount				conditional			continuous	
								of the				suspension			offenses the	
								amount				of the			term runs	
								correspondin				execution of			from the	
								g to a fine				the sentence,			date of	
								day is				or to retain			cessation of	
								determined				mitigating			the action or	
								taking into				circumstance			inaction, in	
								account the				s having the			the case of	
								turnover, in				effect of			continuing	
								the case of the for-profit				reducing the sentence by			offenses, from the	
								legal entity,				one third.			date of the	
								respectively				conditional			last act or	
								the value of				release of			inaction,	
								the				the person			and in the	
								patrimonial				imprisoned			case of	
								asset in the				in the			offenses	
								case of other				penitentiary			usually from	
								legal entities,				before the			the date of	
								as well as the				full			the last act.	
								other				execution of			(3) In the	
								obligations				the sentence.			case of	
								of the legal				The new			progressive	
								entity. (4)				code also			offenses, the	
								The special				allows for			limitation	
								limits of fine				criminal			period for	
								days are				mediation,			criminal	
								between: a)				and from			liability	
								60 and 180 days-fine,				this point of view there			shall begin to run from	
								when the law				will be two			the date of	
								provides for				categories of			the date of	
								the crime				crimes. A			commission	
								committed				first			of the action	
								only the				category is			or inaction	
								penalty of a				that for			and shall be	
								fine; b) 120				which the			calculated in	
								and 240				conclusion			relation to	
								days-fine,				ofa			the	
								when the law				mediation			punishment	
								provides for				agreement			correspondi	
								imprisonmen				between the			ng to the	
								t for a				offender and			final result	
								maximum of				the victim			produced.	
								5 years, only				will prevent the initiation				
								or alternatively				or conduct				
								with the				of criminal				
								penalty of a				proceedings				
								fine; c) 180				(offenses				
								and 300				subject to				
								days-fine,				prior				

Article UCC	Infringement UCC	National law *	Legal natur A)	l re (C/	N/I	Liabi	lity	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										when the law				complaint				
										provides for				and those				
										imprisonmen				prosecuted				
										t for a				ex officio				
										maximum of				but for				
										10 years; d)				which				
										240 and 420				reconciliatio				
										days-fine,				n is				
										when the law provides for				possible). A second				
										imprisonmen								
										t for a				category is that for				
										maximum of				which the				
										20 years; e)				mediation				
										360 and 510				agreement				
										days-fine,				may be an				
										when the law				element for				
										provides for				the				
										imprisonmen				prosecutor to				
										t for more				waive the				
										than 20 years				criminal				
										or life				investigation				
										imprisonmen				and to grant				
										t. (5) When				the offender				
										by the				a period of 9				
										committed				months in				
										crime the				which to				
										legal person				fulfill the				
										sought to obtain a				obligations				
										patrimonial				assumed by the				
										benefit, the				agreement.				
										special limits				For offenses				
										of the fine				punishable				
										days				by law up to				
										provided by				7 years, the				
										law for the				prosecutor				
										committed				may decide				
										crime may				under certain				
										be increased				conditions to				
										by one third,				waive the				
										without				criminal				
										exceeding				prosecution				
										the general				if there is no				
										maximum of the fine.				public interest				
										When setting				(principle of				
										the fine, the				opportunity				
										value of the				opportunity of criminal				
										patrimonial				prosecution),				
										benefit				ordering the				
										obtained or				defendant to				
										pursued will				fulfill certain				
										be taken into				obligations.				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										account. If the facts provided are committed by employees or representativ es 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 apply				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 law up to 7 years and if the established penalty is a fine or imprisonmen t 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 - postponeme nt of the sentence.				

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Fine	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through	Ordinance no. 2/2001 regarding the legal regime of contravention s, 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 contravention s						
											concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with	the sanction is applied for each contravention. (2) When the contravention s were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum						
											modifications and completions by Law no. 180/2002, with subsequent amendments and completions. Art. 655	fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance.						

Article UCC	Infringement UCC	National law *	Lega natu A)	al 1re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											The facts	(3) If several			1	T S		
											provided in	persons						
											art. 651 - 653	participated in						
											constitute	the						
											contravention	commission						
											s if they are	of a						
											not	contravention,						
											committed in	the sanction						
											such	shall be						
											conditions	applied to						
											that,	each one						
											according to	separately.						
											the criminal							
											law, they							
											constitute a							
											crime.							
											Art. 656							
											The customs							
											contravention							
											s are							
											ascertained							
											through							
											contravention							
											reports							
											concluded by							
											the customs							
											personnel							
											who have							
											attributions							
											in this sense.							
											Art. 657							
											The							
			1								provisions of							
			1								Government							
											Ordinance							
											no. 2/2001 regarding the							
											legal regime							
											legal regime of							
											contravention							
											s, approved							
											with							
											modifications							
											and							
											completions							
											by Law no.							
											180/2002,							
			1								with							
			1								subsequent							
			1								amendments							
			1								and							
											completions.							

Article UCC	Infringement UCC	National law *	Lega natu A)	ll re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
				1				other							Processie -			
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		NO	YES	Negligence	YES	YES	Fine	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with	Ordinance no. 2/2001 regarding the legal regime of contravention s, 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 contravention s the sanction is applied for each contravention. (2) When the contravention s were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a	Imposing a penalty	Executing a sanction	
				Α							and completions by Law no. 180/2002, with subsequent amendments and completions. Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention s are ascertained through concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001	shall be applied to each one separately.			Initiating a procedure	Imposing a penalty	Executing a sanction	
											Ordinance							

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitati	on		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											completions by Law no. 180/2002, with subsequent amendments and completions.							
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;		NO	YES	Negligence	YES	YES	Fine	From 1,500 lei to 3,000 lei:	From 1,500 lei to 3,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The	s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liabi	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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.						

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 270	Failure of the person to lodge a re- export declaration in accordance with Article 270 of the Code		NO	YES	Negligence	YES	YES	Fine	From 3,000 lei to 8,000 lei:	from 3,000 to 8,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natu A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code		NO	YES	Negligence	YES	YES	Fine	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Lega natur A)	l re (C/	N/I	Liab	ility	Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitat	ion		Other factor s
			С	Α		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 274	Failure of the person to lodge a re- export notification in accordance with Article 274 of the Code		NO	YES	Negligence	YES	YES	Fine	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	Art. 655 The facts provided in art. 651 - 653 constitute contravention s if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656 The customs contravention s are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657 The provisions of Government Ordinance no. 2/2001 regarding the legal regime of contravention s, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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		N_A	6 months after committing the act	Contraventio ns - max 12 months after the finding of the deed		

ROMANIA

Article UCC	Infringement UCC	National law*	Lega natu / A)	al re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents	§ 72 (1) of Act no. 199/2004: A customs offense / offense is	NO	YE S	Legal person - strict liability, no fault is examined;	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	<ul> <li>§ 84b par. 2</li> <li>and 3 of Act</li> <li>no. 199/2004:</li> <li>the upper limit</li> <li>of the fine is</li> <li>reduced to one</li> </ul>	in the case of legal persons - N / A, in the case of natural	in the case of customs offenses (legal persons) - N / A, in	customs offenses (legal entity) - 2 years subjectiv	voluntary complianc e - within 30 days of the decision	
	required by those	committed by a person who: letter (b) gives			Natural person - negligence is enough			Imprisoneme nt	N/A	N/A			tenth if the declarant / applicant himself reports incorrect or	persons - abbreviate d proceedin	the case of customs offenses (natural persons) -	e period, 6 years objective period;	becoming final; forced enforceme nt of the	
		incorrect information about the goods subject to customs supervision; (c) causes the competent customs authority to issue an authorization on the basis of false, forged or falsified documents or incorrect or false information; (d) causes the goods to be released to him on the basis of false / forged documents or false / false information and, as a result, the amount of the customs debt is lower than the amount of customs debt, value added tax or excise duty on importation;						forfeiture of goods	N/A	N/A			incorrect or false information to the customs office. Paragraphs 2 and 3 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 commencemen t of control after release or the incorrect / false information has been intentionally provided.	gs on a customs offense, the so- called block proceedin gs - the upper limit of the fine rate is reduced to EUR 331.93, no appeal is admissible here.	persons) - the customs authority must initiate infringeme nt proceeding s within 30 days from the date of detection	customs offenses (natural persons) - within 2 years of the offense	nt of the decision - recovery - 10 year subjective period and 20 year objective period	

<sup>\*</sup> Act No. 199/2004 Coll. Customs Code, <u>https://www.mfsr.sk/en/taxes-customs-accounting/customs/legislation/acts/</u>; v tomto zákone, v časti "Section 72" sú uvedené všetky skutkové podstaty colných deliktov/priestupkov ;link na zákon č. 300/2005 Trestný zákon: <u>https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2005/300/20210701</u>

Article UCC	Infringement National UCC law*		Lega natu / A)	al re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
Article	Failure of the	(g) presents to the customs authorities false documents relating to imported or exported goods or goods in transit; (j) indicates incorrect, false or incomplete particulars in the application submitted to the customs authority or submits amended or forged documents in connection with that application (k) gives incorrect information in the application (k) gives incorrect information in the application for a certificate of origin § 72 (1) of		YE	the same as	YE	YE	Fine	up to 3 319,39	up to 99		N/A	N/A	the same	the same as	the same	the same	
15(1)	economic operator to provide customs authorities	Act no. 199/2004: letter (m) disobeys the request of the		S	for Article 15 of the UCC	S	S		EUR	581,75 EUR	reprimand can only be imposed as a separate sanction,			as for Article 15 of the UCC	for Article 15 of the UCC	as for Article 15 of the UCC	as for Article 15 of the UCC	
	with all the assistance necessary for the completion of the customs	customs authority; letter (l) disobeyes or otherwise obstructs a		<u> </u>				Imprisoneme nt	N/A	N/A	the fine also only separately							

Article UCC	Infringement UCC	National law*	Lega natu / A)	re (C	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
	formalities or controls;	member of the financial administratio n's performance						other	reprimand	N/A								
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;	§ 72 par. 1 of Act no. 199/2004: letter (b) shall give incorrect information about the goods subject to customs supervision; (c) causes the competent customs authority to issue an authorization on the basis of false, forged or falsified documents or incorrect or false information; (d) causes the goods to be released to him on the basis of false / forged documents or false / false information and, as a result, the amount of the customs debt is lower than the amount of customs debt, value added tax or excise duty on importation; (j) indicates incomplete	NO	YES	the same as for Article 15 of the UCC	YES	YES	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Article	Infringement	National	Lega		N/I	Liab	ility	Type of the	Thresholds		Applicatio		Mitigating	Settlemen	Time limita	tion		Other
UCC	UCC	law*	A A	re (C				sanction			n of sanctions	factors	factors	t				factors
			C	A		NP	LP		NP	LP					Initiating	Imposin	Executing	
															a procedure	g a penalty	a sanction	
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;	particulars in the application submitted to the customs authority or submits amended or forged documents in connection with that application; (k) gives incorrect information in the application for a certificate of origin § 72 par. 1 of Act no. 199/2004: letter (c) causes the competent customs authorization on the basis of false, altered or falsified documents or incorrect or false information; (d) causes the goods to be released to him on the basis of false / forged documents or false / false information and, as a result, the amount of the customs debt is lower than	NO	YES	the same as for Article 15 of the UCC	YES	YES	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	§ 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 commencemen t of control after release or	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Article UCC		National law*	Lega natur / A)		N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP	sanctions				Initiating a	Imposin g a	Executing a sanction	
		the amount of customs debt, value added tax or excise duty on importation; (g) present to the customs authorities false documents concerning imported or exported goods or goods in transit; (j) indicates incorrect, false or incomplete particulars in the application submitted to the customs authority or submits amended or forged documents in connection with that application;											the incorrect / false information has been intentionally provided.		procedure	penalty		
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;	§ 72 par. 1 of Act no. 199/2004: letter e) does not comply with the conditions laid down for the goods: point 1 released for the special customs procedure, point 2 released for the export customs procedure,	NO	YES	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Article UCC	Infringement UCC	National law*	Lega natu / A)	ıl re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
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;	point 3 released for free circulation with relief from import duties, point 5 temporarily stored, point 6located in a free zone customs procedure; letter u) otherwise violates customs regulations § 72 ods. 1 zákona č. 199/2004: písm. u ) otherwise violates customs regulations	NO	YES	the same as for Article 15 of the UCC	YES	YES	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishme nt of customs formalities by any accessible means for the	<ul> <li>§ 72 par. 1 of Act no.</li> <li>199/2004:</li> <li>u) otherwise violates customs regulations</li> </ul>	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Article UCC	Infringement UCC	National law*	Lega natu / A)	ıl re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
	period of time required by customs;																	
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	In Act no. Regulation (EC) No 199/2004 does not provide for any factual infringement, since the "penalty" for late payment of duty is default interest under Article 114 (1) of Regulation (EC) No. 1 UCC. Act no. 300/2005 The Criminal Code defines the following criminal offense in § 254 (2): Who to a greater extent or does not pay the duty or other payment collected by law on the import of goods.	YES	NO	Legal entity - fault is not examined; Natural person - intentional fault is required	YES	YES	Fine Imprisoneme nt other	N/A maximum of 12 years N/A	from 1 500 EUR to 1 600 000 EUR N/A dissolution of legal personality, probihition of business/activit y, publishing of judgement of conviction; protective measure- partial confiscation of property	Penalties for a legal person may be imposed individuall y or several of these penalties side by side. The penalty of publishing a conviction cannot be imposed in isolation.	for example:offend er committed a criminal offence as organizer; offender misused his job; offender committed more criminal offences	for example: offender reported himself to the authorities that he committed criminal offence; offender committed criminal offence under external threat	Guilt and punishme nt agreement	§ 199 of Act no. 301/2005 Criminal Procedure Code - a police officer is obliged to initiate criminal prosecutio n no later than 30 days from the receipt of the criminal report	§ 87 of Act no. 300/2005 Criminal Code - the crime expires at the end of the limitation period: 3- 20 years dependin g on the crime	§ 90 of Act no. 300/2005 Criminal law - the imposed sentence cannot be executed after the expiry of the limitation period: 5- 15 years from the validity of the judgment depending on the criminal offense	Criminal offense under § 254 (2) of Act no. 300/2005 The Criminal Code not only concerns the breach of a person's obligatio n to pay customs duties after the amount of duty has been notified to him by the customs authoritie s, but also includes actions by a person who wanted to obtain payment of duty than required by law or to avoid it

Article UCC	Infringement UCC	National law*	Lega natu / A)	ıl re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
																		altogether . payment of duties (so-called duty reduction
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	§ 72 par. 1 Act no. 199/2004: letter u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 134(1)	Removal of goods brought into the customs territory of the Union from customs supervision without the	<ul> <li>§ 72 par. 1 of Act no.</li> <li>199/2004: (f) unlawfully seizes or participates in customs supervision;</li> <li>(h) keeps</li> </ul>	YE S	YE S	administrati ve sanctions - the same as for Article 15 of the UCC; criminal sanctions - the same as	YE S	YE S	Fine	up to 3 319,39 EUR - administrative sanctions; criminal sanctions - N/A	up to 99 581,75 EUR - administr. sanctions, criminal sanctions- from 1 500 EUR to 1 600 000 EUR	Admin. sentences can be saved separately or together. Penalties under the	in criminal offenses - the same as in Art. 108 UCC; at admin. sanctions - N / A	in criminal offenses - the same as in Art. 108 UCC; at admin.sancciác h- N / A	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art. 108	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art.	
	permission of the customs authorities, contrary to the first and second sub-	goods which have escaped customs supervision; § 254 (1) of Act no.	IDEN appli prohi	BIS IN M is ied - ibition	under Article 108 UCC			Imprisoneme nt	administr.sanctio ns - N/A; criminal sanctions - maximum of 12years	N/A	Criminal Code may be imposed individuall y or			as in Art. 108 UCC	UCC	same as in Art. 108 UCC	108 UCC	
	paragraphs of Article 134 of the Code;	300/2005 Criminal law: Whoever threatens the general interest to a greater extent by violating the prohibition or restriction on the import,	to pu 2 -tin for th same action	nes ne				other	admin.sanction - forfeiture of goods	admin.sanction - forfeiture of goods; criminal sanctions- dissolution of legal personality, prohibition of business/activit y, publishing of judgement	several of these penalties side by side. The penalty of publishing a conviction cannot be imposed in isolation.							
		export or transport of goods.								of conviction, protective measure- partial confication of property								

Article UCC	Infringement UCC	National law*	Lega natu / A)	l re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
Article 134(1)	Removal of goods from customs supervision;	same as the previous line	Cove	red by	Article 134(1)		·											
Article 135(1)	Failure of a person bringing goods into the customs	§ 72 par. 1 of Act no. 199/2004: (a) illegally imports or	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	each type of sanction may be imposed separately	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
	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;	exports goods						other	forfeiture of goods	forfeiture of goods	or together							
Article 135(2)	Failure of a person bringing goods into a free zone,	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	each type of sanction may be imposed separately	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
	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;	customs regulations						other	forfeiture of goods	forfeiture of goods	or together							

Article UCC	Infringement UCC	National law*	Lega natur / A)		N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
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;	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 139	introduction or exit of goods into and from the customs territory of the	§ 72 par. 1 of Act no. 199/2004: (a) illegally imports or exports goods	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	each type of sanction may be imposed separately or together	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
	Union without presenting them to the customs authorities in accordance with Article 139 of the Code	caports goods						other	forfeiture of goods	forfeiture of goods								
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	same as the previous line	cover	red by $\Delta$	Article 139 UC	C abov	8			1		1			1			<u> </u>

Article UCC	Infringement UCC	National law*	Lega natur / A)		N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
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;	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
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;	72 par. 1 of Act no. 199/2004: (e) point 5 - fails to comply with the conditions for goods in temporary storage; letter (l) disobeyes or otherwise obstructs a member of the financial administratio n; (m) disobeys the request of the customs authority	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine other	up to 3 319,39 EUR reprimand	up to 99 581,75 EUR	reprimand can only be imposed as a separate sanction	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	\$ 72 par. 1 of Act no. 199/2004: letter e) point 5 does not comply with the conditions for goods in temporary storage	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Infringement UCC	National law*			N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
		С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
Failure of the economic operator responsible for non-Union	§ 72 par. 1 of Act no. 199/2004: letter e) point	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	each type of sanction may be imposed separately	N/A	N/A	the same as for Article 15 of the	the same as for Article 15 of the UCC	the same as for Article 15 of the	the same as for Article 15 of the	
goods which are in temporary storage to place those goods under a customs procedure or to re- export them within	comply with the conditions for goods in temporary storage						other	forfeiture of goods	forfeiture of goods	or together							
Removal of goods from customs supervision;	§ 72 par. 1 of Act no. 199/2004: (f) unlawfully	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	each type of sanction may be imposed	N/A	N/A	the same as for Article 15 of the	the same as for Article 15 of the UCC	as for Article 15 of the	the same as for Article 15 of the	
	participates in customs supervision; (h) keeps goods which have escaped customs						other	forfeiture of goods	forfeiture of goods	or together							
Providing customs authorities with false information or documents required by those	see article 15 (2) (a) and b) UCC	Cove	red by	Article 15(2)(a)	) and (1	b) UCC	2										
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	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YES	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
	UCC 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; Removal of goods from customs supervision; Providing customs authorities with false information or documents required by those Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time time time possession and at the disposal of the customs authorities, at the time when the customs declaration or	UCCIaw*Failure of the economic operator§ 72 par. 1 of Act no.for non-Union goods which are in temporary storage to place those goods under a customs§ 72 par. 1 of Act no.Removal of goods from customs§ 72 par. 1 of Act no.Supervision; unlawfully seizes or participates in customs supervision;§ 72 par. 1 of Act no.Providing customs uthoritiessee article 15 (2) (a) and b) UCCProviding customs authoritiessee article 15 (2) (a) and b) UCCFailure of the declarant for a customs authorities, at the time when the customs authorities, at the time when the customs authorities, at the time when the customs§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	UCClaw*nature (A)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;\$ 72 par. 1 of Act no. 199/2004: letter e) point 5 does not comply with the conditions for goods in temporary storage to place those goods under a customs procedure or to re- export them within the time limit;NO Act no. 199/2004: (f) unlawfully seizes or participates in customs supervision; (h) keeps goods which have escaped customs supervision;NO Act no. (b) keeps goods which have escaped customs supervision;Providing tournets required by those\$ 72 par. 1 of (2) (a) and b) UCCNO Act no. (2) (a) and b) UCCProviding customs authorities with false information or documents required by thoseNO Act no. (2) (a) and b) UCCFailure of the declarant for a customs authorities, at the time when the customs authorities, at the time when the customs declaration orNO Act no. (a) the when the customs authorities, at the time when the customs declaration orNO Act no. (a) and b) (a) and b) (a) and b) (a) and b)	UCCIaw*nature (C (A)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;NO SYE SRemoval of goods from customs§ 72 par. 1 of Act no. 199/2004: letter e) point for goods in temporary storage to place those goods under a customsNO SYE SRemoval of goods from customs§ 72 par. 1 of Act no. 199/2004: (f) unlawfully seizes or participates in customs supervision;NO SYE SProviding customs authorities with false information or documents required by those§ 72 par. 1 of Act no. (2) (a) and b) UCCNO YE SProviding customs authorities, at the time when the customs authorities, at the time when the customs authorities, at the time when the customs authorities, at the time when the customs declaration orNO SYE SFailure of the declaration or§ 72 par. 1 of Act no. 199/2004: (l) otherwise violates customs regulationsNO SYE S	UCClaw*nature (C (A)Nature (C (A)Failure of the ceononic 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; $\$72$ par. 1 of Act no. 199/2004: letter e) point for goods in temporary storageNO SYE Sthe same as for Article 15 of the UCCRemoval of goods from customs supervision; $\$72$ par. 1 of Act no. 199/2004: (f) unlawfully seizes or participates in customs supervision;NO SYE Sthe same as for Article 15 of the UCCProviding customs uthorities with false information or documents required by those $\$72$ par. 1 of Act no. 199/2004: (f) unlawfully seizes or participates in customs supervision;NO SYE Sthe same as for Article 15 of the UCCProviding customs authorities with false information or dcuments required by those $\$72$ par. 1 of Act no. 199/2004: (f)NO SYE Sthe same as for Article 15 of the UCCProviding customs authorities with false information or dcustoms authorities with false information or dcustoms authorities with false information or dcustoms authorities with false information or dcustoms authorities, at the time when the customs authorities, at the time when the customs authorities, at the time when the customs authorities, at the time when the customs authorities, at the time when the customs auth	UCClaw*nature (C (A)NFailure of the economic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs§ 72 par. 1 of Act no. 199/2004: for goods in the conditions to rog goods in temporary storage to place those goods under a customsNO S does not comply with the conditions temporary storage to place those goods under a customsNO S does not comply with the conditions temporary storageYE sthe same as for Article 15 of the UCCYE sRemoval of goods fin the time limit;§ 72 par. 1 of to row export 199/2004: (f) unlawfully seizes or participates in customs supervision;NO sYE sthe same as for Article 15 of the UCCYE sProviding customs uthorities with false information or documents required by those§ 72 par. 1 of Act no. (2) (a) and b) UCCNO sYE sthe same as for Article 15 of the UCCYE sProviding customs authorities with false information or documents required by those§ 72 par. 1 of Act no. (2) (a) and b) authorities to therwise to therwise customs authorities, at the time when the customs authorities, at the time when the ustoms authorities, at the time when the customsSCovered by Act no. SProviding customs authorities, at the time when the customs authorities, at the time when the customsNO Act no. SYE Sthe same as for Art	UCCIawnature (C (A)NUVE (A)NPLPFailure of the conomic operator perator goods which are in temporary storage to goods under a customs ustores\$72 par. 1 of Act no. 199/2004: letter e) point for non-Union goods which are in temporary storage to to re-export the time limit;NOYE Sthe same as for Article IS of the UCCYE SYE SRemoval of goods from customs supervision;\$72 par. 1 of Act no. 199/2004: (f) unlawfully seizes or participates in customs supervision;NOYE Sthe same as for Article IS of the UCCYE SYE SProviding customs supervision;\$72 par. 1 of Act no. 199/2004: (f) unlawfully seizes or participates in customs supervision;NOYE SYE SYE SYE SProviding customs supervision; those\$72 par. 1 of Act no. (low leeps goods which have escaped customs supervision;NOYE SVE sVE SYE SProviding customs authorities with false information or declarant for a customs required by those\$72 par. 1 of Act no. (2) (a) and b) UCCNOYE SVE SYE SFailure of the declarant for a customs authorities, at the inter possession\$72 par. 1 of Act no. (solates customs regulationsNOYE SVE SVE SYE SYE SFailure of the declarant for a customs autho	UCCIawnature (C (A)SanctionFailure of the ceconomic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs responsible for non-Union goods which hare in the conditions for goods in the conditions supervision;NO S	UCCIaw*name (C (A)Image: Constraint of the constraint	UCCIawnature (C (A)Image: C (A)Image: C (A)Imag	UCCbaxnature (C) $    <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <     <      <     <     <     <     <     <     <     <     <     <     <     <     <      <       <      <      <      <      <       $	UCC       Iaw       nature (C       N       Indicatesty       section       notify and the section in the section is the section in the section in the section in the section is the section in the section in the section in the section is the sectin the sectin the sectin the section is the section is the sectio	LCC     Law     naire     Filter     section     section     not section     factors     factors     factors       Pather of the economic operator responsible for non-linen goods wheth series     S2     A     A     NP     LP     S10-39     spt to 99     sections     sections     N/A     N/A       responsible for non-linen goods wheth series     S2     A     VF     the same as 10 for Adlance     S     S     S     Fine     Up to 3319,39     spt to 99     sections     ordswice sections     N/A     N/A       pool     Mark     S     S     for Article 10 CC     S     S     S     Fine     Up to 3319,39     spt to 99     sections     sections     N/A       pool     Mark     S     S     for Article 10 CC     S     S     S     Fine     Up to 3319,39     up to 99     sections     sections     sections     N/A       pool     S     S     for Article 10 CC     S     S     S     Fine     Up to 3319,39     up to 99     sections     sectins <td>UCCInvnature <math>\cdot \cdot</math>Ico<math>\cdot \cdot</math>sinctionicofactorsfactorsfactorsfactorsfactorstexanInduce of the control872 per 1 of the controlNVENNVEPPP&lt;</td> <td>U.CC.     Isol     number of state of the state at a state of state of state of state of the state at a state of th</td> <td>UCC.     Isole     militaria     militaria</td> <td>UCC         Ind*         juit         U         V         Solicities         Ind*         and bitmem         failed bitmem         Reference (and procedure proced</td>	UCCInvnature $\cdot \cdot$ Ico $\cdot \cdot$ sinctionicofactorsfactorsfactorsfactorsfactorstexanInduce of the control872 per 1 of the controlNVENNVEPPP<	U.CC.     Isol     number of state of the state at a state of state of state of state of the state at a state of th	UCC.     Isole     militaria     militaria	UCC         Ind*         juit         U         V         Solicities         Ind*         and bitmem         failed bitmem         Reference (and procedure proced

Article UCC	Infringement UCC	National law*	Lega natur / A)		N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
	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;	72 par. 1 of Act no. 199/2004: (I) disobeyes or otherwise obstructs a member of the financial administratio n; (m) disobeys the request of the customs authority	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	reprimand can only be imposed as a separate sanction, the fine also separately	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
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,	see article 15 (2) (a) and b) UCC	Cove	red by	Article 15(2)(a)	) and (t	) UCC							·				
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified declaration pursuant to	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Article UCC	Infringement UCC	National law*	Lega natu / A)	ıl re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
	Article 166 of the Code or of an entry into the declarant's records pursuant to Article 182 of the Code, to lodge a supplementar y declaration at the competent customs office and within the specific time- limit;																	
Article 167(1) second subparagra ph	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 supplementar y declaration is lodged, the	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
	supporting documents required for the application of the procedure in question																	
Article 177	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the	see article 15 (2) (a) and b) UCC	Cove	ered by	Article 15(2)(a	) and (t	) UCC											

Article UCC	Infringement UCC	National law*	Lega natu / A)	re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
	customs authorities to make use of other customs simplification s in accordance with Article 177																	
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 simplification s in accordance with Article 179	see article 15 (2) (a) and b) UCC	Cove	ered by	Article 15(2)(a	i) and (b	) UCC											
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 simplification s in accordance with Article 182	see article 15 (2) (a) and b) UCC	Cove	ered by	Article 15(2)(a	i) and (t	) UCC											

Article UCC	Infringement UCC	National law*	Lega	l re (C	N/I	Liab	oility	Type of the sanction	Thresholds		Applicatio n of	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
UCC		Iaw	/ A)	it (C				sanction			sanctions	lactors	lactors	L.				factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
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 simplification s in accordance with Article 185 of the Code	see article 15 (2) (a) and b) UCC	Cove	red by	Article 15(2)(a	ı) and (	b) UCC											
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs	§ 72 par. 1 of Act no. 199/2004: (i) infringes customs seals	NO	YE S	the same as for Article 15 of the UCC	YES	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 211	authorities; 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	see article 15 (2) (a) and b) UCC	Cove	red by	Article 15(2)(a	() and ()	 b) UCC											

Article UCC	Infringement UCC	National law*	Lega natur / A)		N/I	Liabi	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
	goods under special procedures in accordance with Article 211 of the Code;																	
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;	§ 72 par. 1 of Act no. 199/2004: (e) point 1 - fails to comply with the conditions for goods placed under a special customs procedure	NO	YE S	the same as for Article 15 of the UCC	YES	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	§ 72 par. 1 of Act no. 199/2004: (e) point 1 - fails to comply with the conditions for goods placed under a special customs procedure		S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 242	goods from customs supervision;	§ 72 par. 1 of Act no. 199/2004: (e) point 1 - fails to comply with the conditions for goods placed under a special customs procedure		S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
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	See Article 242 UCC	Cove	red by	Article 242 UC	С												

Article UCC	Infringement UCC	National law*	Lega natu / A)	ıl re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
	goods covered by the customs warehousing procedure.					1	1	1			1		1					
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
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	\$ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	§ 72 par. 1 of Act no. 199/2004: e) point 6 does not comply with the conditions for goods placed under the free zone customs procedure	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
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	see article 15 (2) (a) and b) UCC	Cove	bred by	Article 15(2)(a)	) and (t	) UCC	2										

Article UCC	Infringement UCC	National law*	Lega natur / A)	l re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
	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																	
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	§ 72 par. 1 of Act no. 199/2004: (e) point 1 - fails to comply with the conditions for goods placed under a special customs procedure	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	§ 72 par. 1 of Act no. 199/2004: e) point 1 - fails to comply with the conditions for goods placed under a special customs procedure	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 263	Failure of the person to lodge a pre- departure declaration in accordance with Article 263 of the Code	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Article UCC	Infringement UCC	National law*	Lega natur / A)	l re (C	N/I	Liab	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
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	§ 72 par. 1 of Act no. 199/2004: (a) illegally imports or exports goods	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
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;	see article 15 (2) (a) and b) UCC	Cove	red by	Article 15(2)(a)	) and (t												
Article 270	Failure of the person to lodge a re- export declaration in accordance with Article 270 of the Code	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Article UCC	Infringement UCC	National law*	Lega natur / A)		N/I	Liabi	ility	Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limita	tion		Other factors
			C	Α		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	§ 72 par. 1 of Act no. 199/2004: u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	
Article 274	Failure of the person to lodge a re- export notification in accordance with Article 274 of the Code	§ 72 par. 1 of Act no. 199/2004: .u) otherwise violates customs regulations	NO	YE S	the same as for Article 15 of the UCC	YE S	YE S	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	N/A	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	the same as for Article 15 of the UCC	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
Article 15	Providing customs authorities with false information or documents required by those	Article 235 and 251 of the Criminal Code see below under Criminal Code	YE S		both (negligen ce or intent)	YES	YE S	Fine	NO	NO	NO	NO	only imprisonme nt	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and aggravating circumstance s).	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and aggravating circumstance s). The court can determine a sentence below the prescribed limit or may impose a less severe	YES (criminal procedure )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years from the date of the imposition of a prison sentence )	

<sup>\*</sup> Act on the Implementation of European Union Customs Legislation (http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7362); Minor Offences Act

<sup>5</sup> An individual sole trader or self-employed person / An individual who performs independent activities

<sup>(</sup>http://www.pisrs.si/Pis.web/npbDocPdf?idPredpisa=ODLU1761&idPredpisaChng=ZAKO2537&type=doc&lang=EN); Criminal Code (http://www.pisrs.si/Pis.web/npbDocPdf?idPredpisa=ZAKO7390&idPredpisaChng=ZAKO5050&type=doc&lang=EN); Criminal Procedure Act (http://pisrs.si/Pis.web/npbDocPdf?idPredpisa=ODLU1872&idPredpisaChng=ZAKO362&type=doc&lang=EN)

<sup>&</sup>lt;sup>1</sup> General rule in Slovenia is that in case of infringements of UCC an administrative body (the customs authorities) shall conduct and impose sanctions. However, in some cases a criminal court imposes sanctions, for example when the offender is a juvenile or when the initiator of proceedings evaluates, taking into account the nature of the minor offence, that the conditions necessary for the imposition of a secondary sanction pursuant to the Minor Offences Act are met (the expulsion of a foreigner, the confiscation of items, the forfeiture or limitation of the right to receive funding from the budget of the Republic of Slovenia and the budgets of self-governing local communities, and exclusion from public procurement procedures). The following definitions were considered regarding Administrative penalty:

Penalty imposed (by an administrative authority under administrative proceedings) due to an infringement which (according to the national legal system) is not to be handled as a crime (also misdemeanor = A crime that is less serious than a felony and is usually punishable by fine, penalty, forfeiture). Criminal penalty: Penalty imposed (by a court or an administrative authority under criminal proceedings) due to an infringement which (according to the national legal system) is to be handled as a crime. <sup>2</sup> Regarding the fine, a general rule is that the customs authority imposes the lowest prescribed fine. If the customs authority find that the amount of duties has been deprived, they impose a fine in a multiple of the deprived import or export duties and other duties collected on import or export of goods, namely: 1, a legal person, an individual sole trader or an individual performing an independent activity in the amount of twice the amount of deprived import or export duties and other duties levied on the import or export of goods; 2. the responsible person of the legal person, the responsible person of the sole trader or, the responsible person of the individual who independently performs the activity, and the individual in the amount of deprivation of import or export duties and other duties levied on import or export of goods. However, a fine is always imposed in an amount not lower than the lowest prescribed and not higher than the maximum amount of the fine prescribed for an individual type of perpetrator. <sup>3</sup> In cases when the nature of a misdemeanor (referred to infringement UCC) is especially serious due to the amount of damage inflicted or amount of unlawfully acquired proceeds or due to the perpetrator's intent or self-serving purpose, custom authority imposed higher fine on the following persons: - from EUR 3,000 to EUR 375,000 on a legal person, - from EUR 2,000 to EUR 225,000 on an individual sole trader or an individual performing an independent activity - from EUR 600 to EUR 12,000 on the responsible person of a legal person, the responsible person of a sole trader or the responsible person of an individual who performs independent activities from EUR 500 to EUR 3,600 on a natural person (an individual). The nature of the offence/ misdemeanor is considered especially serious if the misdemeanor causes or could cause the non-payment of import or export duties and other charges levied on the import or export of goods in the amount which exceeds twenty average monthly net salaries in Slovenia per employee during the time when the offence is committed.

<sup>&</sup>lt;sup>4</sup> Customs authorities can impose a caution instead of the fine for a minor offence that is committed in such mitigating circumstances that render the minor offence very innocuous. Also, 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.

<sup>&</sup>lt;sup>6</sup> A responsible person of a legal person or responsible person of an individual sole trader or responsible person of an individual who performs independent activities

<sup>&</sup>lt;sup>7</sup> Sanctions imposed for a minor offence may not be initiated after two years have elapsed since the day on which the decision imposing the sanction became final. The statute of limitations shall be interrupted by all acts by the authority responsible for conducting minor offence proceedings or for enforcement carried out for the purpose of enforcing the sanction. After each interruption, the statute of limitations shall resume, but sanctions may not be initiated after the expiry of four years from the day on which the decision imposing the sanction became final. Fines to which enforcement was initiated within two (or max four) years time limits may no longer be enforced after the expiry of a period of 10 years from the date on which their enforcement was initiated. While other sanctions may no longer be enforced after the expiry of a period of four years from the date on which their enforcement was initiated.

Article UCC	Infringement UCC	National law*		re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
															sentence if the court ascertains the existence of special mitigating circumstance s that justify the imposition of a mitigated sentence.					
Article 15(1)	Failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls;	Article 47(1)(1) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to provide the customs authorities with all the requisite documents or information, or with appropriate assistance necessary for the completion of customs formalities, or fails to provide all necessary assistance within the required period or in an appropriate	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ıl re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		form (Article 15(1) of Regulation (EU) No 952/2013)																s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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 <b>accuracy and</b> <b>completeness</b> of the information given in the declaration, notification or application;	Article 47(1)(2) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who lodges, at the customs authorities, a customs declaration, a temporary storage declaration, an entry summary declaration, a re-export declaration, a re-export declaration, or submits an application for an authorisation or any other	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ll re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
Article 15(2)(b)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary 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;	decision which contains incorrect or incomplete information, or fails to ensure the authenticity, accuracy or validity of any document supporting the declaration, notification, application or other decision (Article 15(2) of Regulation (EU) No 952/2013) Covered by infringement to Article 15(2) a UCC Article 47(1)(2) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who lodges, at the customs authorities, a customs declaration, a temporary storage declaration, an entry summary declaration, an exit	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.) 6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ıl re (C /	N/I	Liabi	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		summary declaration, a re-export declaration or a re-export notification, or submits an application for an authorisation or any other decision which contains incorrect or incomplete information, or fails to ensure the <b>authenticity,</b> <b>accuracy or</b> <b>validity</b> of any document supporting the declaration, notification, application or other decision (Article 15(2) of Regulation (EU) No																interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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;	952/2013) Article 47(1)(3) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to comply with the obligations resulting from	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Legal natur A) <sup>1</sup>	l re (C /	N/I	LiabilityType of the sanctionNPLP			Thresho	lds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		the decision (Article 23(1) of Regulation (EU) No 952/2013)																perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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	Article 47(1)(4)of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to inform the customs authorities of	YES	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	Thresho	lds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	which influences its continuation or content;	any factor arising after the decision was taken which may influence its continuation or content, or fails to do so forthwith (Article 23(2) of Regulation (EU) No 952/2013)																prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s statute- bared has elapsed.)		
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishme nt of customs formalities by any accessible means for the period of time required by	Article 47 (1)(5)of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to keep the	YE S	YES	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	UCC nature A) <sup>1</sup>				N/I	Liabi	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	customs;	documents and information required for the purposes of customs controls by any means accessible by the customs authorities, or to keep such documents and information for the required period (Article 51(1) of Regulation (EU) No 952/2013)															was committed .)	s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Article 46 (1)(4) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone	YE S	YES	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		who fails to pay the amount of duties within the period set out in Article 23 of Act Implementing the Customs Legislation of the European Union															minor offence was committed .)	offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s sto become statute- barred has elapsed.)		
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Article 47 (1)(8) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*		re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
		is committed by anyone who <b>fails</b> , with respect to goods brought into or taken out of the customs territory of the Union, <b>to</b> <b>lodge</b> with the customs authorities <b>an</b> <b>entry</b> <b>summary</b> <b>declaration</b> , a notification on the arrival of a sea-going vessel or of an aircraft, a customs declaration, a temporary storage declaration, a supporting document, a supplementar y declaration, a re-export declaration, a re-export declaration, a re-export declaration, a re-export notification or another document; or fails to do so within the required period; or the document lodged is incorrect or incomplete or															day on which the minor offence was committed .)	conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ıl re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		contains false data (Article <b>127</b> , 133, 139, 145, 158, 163, 167, 263, 270, 271, 274 of Regulation (EU) No 952/2013)																		
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;	Article 47 (1)(11) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ infringement is committed by anyone who removes goods brought into the customs territory of the Union from customs supervision without the permission of the customs authorities or before the customs status of non-Union goods is changed or the goods are removed from the customs territory of the Union and destroyed (Articles 134(1) and 139(7) of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ll re (C /	N/I	Liab	ility	Type of the sanction	of sanct				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
																		the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 134(1)	Removal of goods from customs supervision;	Article 47 (1)(11) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who removes goods brought into the customs territory of the Union from customs supervision without the permission of the customs authorities or before the customs status of non-Union goods is changed or the goods are removed from the customs territory of the Union and destroyed (Articles 134(1) and 139(7) of Regulation	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	al ire (C /	N/I	Liab	oility	Type of the sanction	NP LP An A				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		(EU) No 952/2013)																be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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;	the European Union:	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
																		proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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;	Covered by infringement to Article 135(1) UCC Article 47 (1)(12) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to convey goods brought into the customs territory of the Union by the route specified or approved by the customs authority (Article 135 of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
																		minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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;	the European Union:	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	NP LP An A				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
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	Article 47 (1)(14) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to present goods brought into the customs territory of the Union to the customs authority within the prescribed period or to the prescribed place or other place designated or approved by the customs authority or presented by a	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.) 6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction     Thresholds       NP     LP     An     A					Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		person (Article 139(1) of Regulation (EU) No 952/2013) and Article 47 (1)(27) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to present the goods to be taken out of the customs territory of the Union to the customs authority when leaving the customs territory of the Union (Article 267(2) of Regulation (EU) No 952/2013)																statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Article 47 (1)(14) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	on of sa				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		who fails to present goods brought into the customs territory of the Union to the customs authority within the prescribed period or to the prescribed place or other place designated or approved by the customs authority or presented by a person (Article 139(1) of Regulation (EU) No 952/2013)															minor offence was committed .)	offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 140	Unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the customs authorities or	Article 47 (1)(15) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	sanction of san					Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s	
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	in places not designated or approved by those authorities;	is committed by anyone who unloads or trans-ships goods brought into the customs territory of the Union without the authorisation of the customs authority or at a place which has not been designated or approved by that authority (Article 140(1) of Regulation (EU) No 952/2013)															day on which the minor offence was committed .)	conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has		
Article 145(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs	Covered by infringement to Article 15(1) UCC Article 47(1)(1) of the Act Implementing	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have	elapsed.) 6 years (The statute of limitations shall is interrupted by all acts by the authority	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	sanction     of san       P     NP     LP     An     A						Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ation		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	authorities where Union legislation so requires or where necessary for customs;	the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to provide the customs authorities with all the requisite documents or information, or with appropriate assistance necessary for the completion of customs formalities, or fails to provide all necessary assistance within the required period or in an appropriate form (Article 15(1) of Regulation (EU) No 952/2013)															elapsed since the day on which the minor offence was committed .)	responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses	Article 47 (1)(16) of the Act Implementing the Customs Legislation of the European	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if	6 years (The statute of limitations shall is interrupted	2 or 4 years to start executing a sanction and 10 years to execute a	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	without authorisation granted by the customs authorities;	Union: The minor offence/ misdemeanor is committed by anyone who fails to store goods in temporary storage facilities or places approved by the customs authorities (Article 147 and 148 of Regulation (EU) No 952/2013) and Article 47 (1)(17) of the Act Implementing the Customs Legislation of the European Union The minor offence/ misdemeanor is committed by anyone who treats goods in temporary storage in a way that changes their appearance or technical characteristics (Article 147(2) of Regulation (EU) No 952/2013)															three years have elapsed since the day on which the minor offence was committed .)	by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)	fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ll re (C /	N/I	Liab	oility	Type of the sanction	NP LP An A individu responsib			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s	
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
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;	Article 47 (1)(18) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to place non- Union goods which are in temporary storage under a customs procedure or fails to place them under a customs procedure within the time limits or re-exports them (Article 149 of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute-	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
																		barred has elapsed.)		
Articles 158(3)	Removal of goods from customs supervision;	Article 47 (1)(11) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ infringement is committed by anyone who removes goods brought into the customs territory of the Union from customs supervision without the permission of the customs authorities or before the customs status of non-Union goods is changed or the goods are removed from the customs territory of the Union and destroyed (Articles 134(1) and 139(7) of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ıl re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
																		offence proceeding s to become statute- barred has elapsed.)		
Articles 163	Providing customs authorities with false information or documents required by those	Article 47 (1)(8) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails, with respect to goods brought into or taken out of the customs territory of the Union, to lodge with the customs authorities an entry summary declaration, a notification on the arrival of a sea-going vessel or of an aircraft, a customs declaration, a temporary storage declaration, a supporting document, a supplementar y declaration, a pre- departure		YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	C nature (C / A) <sup>1</sup>				Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			C	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		declaration, a re-export declaration, an exit summary declaration, a re-export notification or another document; or fails to do so within the required period; or <b>the</b> <b>document</b> <b>lodged is</b> <b>incorrect or</b> <b>incomplete</b> <b>or contains</b> <b>false data</b> (Article 127, 133, 139, 145, 158, <b>163</b> , 167, 263, 270, 271, 274 of Regulation (EU) No 952/2013)																an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 163(1)	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	Covered by infringement to Article 15(1) UCC Article 47(1)(1) of the	YES	YE S	both (negligen ce or intent)	YE S	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros		between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ll re (C /	N/I	Liab	oility	Type of the sanction					Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	question;	with all the requisite documents or information, or with appropriate assistance necessary for the completion of customs formalities, or fails to provide all necessary assistance within the required period or in an appropriate form (Article 15(1) of Regulation (EU) No 952/2013)																for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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;	Article 47 (1)(8) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails, with respect to goods brought into or taken out of the customs territory of	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ature (C /) <sup>1</sup>			ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		the Union, to lodge with the customs authorities an entry summary declaration, a notification on the arrival of a sea-going vessel or of an aircraft, a customs declaration, a temporary storage declaration, a supporting document, a supplementar y declaration, a re-export declaration, a re-export declaration, a re-export declaration, a re-export declaration, a re-export notification or another document; or fails to do so within the required period; or the document lodged is incorrect or incomplete or contains false data (Article 127, 133, 139, 145, 158, <b>163</b> , 167, 263, 270, 271, 274 of Regulation (EU) No 952/2013)																the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ll re (C /	N/I	Liab	oility	Type of the sanction	NP LP An A			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s	
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
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,	Covered by infringement to Article 15(2) UCC Article 47(1)(2) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who lodges, at the customs authorities, a customs declaration, a temporary storage declaration, a temporary storage declaration, a temporary storage declaration, an entry summary declaration, a re-export declaration or a re-export notification or an yother decision which contains incorrect or incomplete information, or fails to ensure the authenticity, accuracy or	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute-	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ıl re (C /	N/I	Liab	ility	Type of the sanction	n of sanc				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
		validity of any document supporting the declaration, notification, application or other decision (Article 15(2) of Regulation (EU) No 952/2013)																barred has elapsed.)		
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;	customs	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ll re (C /	N/I	Liab	ility	Type of the sanction	Thresho	lds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		supplementar y declaration, a pre- departure declaration, a re-export declaration, a re-export declaration, a re-export notification or another document; or fails to do so within the required period; or the document lodged is incorrect or incomplete or contains false data (Article 127, 133, 139, 145, 158, 163, 167, 263, 270, 271, 274 of Regulation (EU) No 952/2013)																be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 167(1) second subparagrap h	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	Covered by infringement to Article 15(1) UCC Article 47(1)(1) of the	YES	YE S	both (negligen ce or intent)	YES	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator,	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ıl re (C /	N/I	Liab	ility	sanction     of sanction       NP     LP     An     A				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s	
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	the application of the procedure in question	provide the customs authorities with all the requisite documents or information, or with appropriate assistance necessary for the completion of customs formalities, or fails to provide all necessary assistance within the required period or in an appropriate form (Article 15(1) of Regulation (EU) No 952/2013)																including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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 simplification s in	Covered by infringement to Article 15(2) UCC Article 47(1)(2) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone	YE S	YE S	both (negligen ce or intent)	YES	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	nction of sar			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s	
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	accordance with Article 177	who lodges, at the customs authorities, a customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export declaration or <b>submits an</b> <b>application</b> for <b>an</b> <b>authorisation</b> or any other decision <b>which</b> <b>contains</b> <b>incorrect or</b> <b>incomplete</b> <b>information</b> , or fails to ensure the authenticity, accuracy or validity of any document supporting the declaration, application or other decision (Article 15(2) of Regulation (EU) No 952/2013)																the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 179	The use of false statements or any other irregular means by an economic	Covered by infringement to Article 15(2) UCC Article 47(1)(2) of the	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if	6 years (The statute of limitations shall is interrupted by all acts	2 or 4 years to start executing a sanction and 10 years to execute a	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	operator in order to obtain an authorisation from the customs authorities to make use of other customs simplification s in accordance with Article 179	Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who lodges, at the customs authorities, a customs declaration, a temporary storage declaration, a temporary storage declaration, a n entry summary declaration, a re-export declaration, a re-export declaration or a re-export notification or any other decision which contains incorrect or incomplete information, or fails to ensure the authenticity, accuracy or validity of any document supporting the declaration or other decision															three years have elapsed since the day on which the minor offence was committed .)	by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)	fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limit:	ation		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		(Article 15(2) of Regulation (EU) No 952/2013)																		
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 simplification s in accordance with Article 182	Covered by infringement to Article 15(2) UCC Article 47(1)(2) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who lodges, at the customs authorities, a customs declaration, a temporary storage declaration, a temporary storage declaration, an entry summary declaration, a re-export declaration or a re-export notification, or submits an application or any other decision which contains incorrect or	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ll re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
		incomplete information, or fails to ensure the authenticity, accuracy or validity of any document supporting the declaration, notification, application or other decision (Article 15(2) of Regulation (EU) No 952/2013)																minor offence proceeding s to become statute- barred has elapsed.)		
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 simplification s in accordance with Article 185 of the Code	Covered by infringement to Article 15(2) UCC Article 47(1)(2) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who lodges, at the customs authorities, a customs declaration, a temporary storage declaration, an entry summary declaration, a re-export declaration or	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	ction of san				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		a re-export notification, or submits an application for an authorisation or any other decision which contains incorrect or incomplete information, or fails to ensure the authenticity, accuracy or validity of any document supporting the declaration, notification, application or other decision (Article 15(2) of Regulation (EU) No 952/2013)																shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;	Article 47 (1)(20) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who removes or destroys means of identification of goods (Article 192 of Regulation (EU) No 952/2013)	YES	YE S	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	sanction of san					Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
																		for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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	Covered by infringement to Article 15(2) UCC Article 47(1)(2) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who lodges, at the customs authorities, a	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ıl re (C /	N/I	Liabi	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	Code;	customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export declaration or a re-export notification, or <b>submits an</b> <b>application</b> for an <b>authorisation</b> or any other decision <b>which</b> <b>contains</b> <b>incorrect or</b> <b>incomplete</b> <b>information</b> , or fails to ensure the authenticity, accuracy or validity of any document supporting the declaration, notification, application or other decision (Article 15(2) of Regulation (EU) No 952/2013)																the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
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	Article 47 (1)(21) of the Act Implementing the Customs Legislation of the European Union: The minor offence/	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limit:	ntion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
	prescribed time limit;	misdemeanor is committed by anyone who fails to present the goods intact and the required information at the customs office of destination in compliance with the measures taken by the customs authorities to ensure the identification of the goods, or fails to present them within the prescribed time limit or does not comply with other customs provisions (Articles 233 of Regulation (EU) No 952/2013)															since the day on which the minor offence was committed .)	for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs	Article 47 (1)(25) of the Act Implementing the Customs Legislation of the European Union:	YE S	YE S	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years	6 years (The statute of limitations shall is interrupted by all acts	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	C UCC nature (C / A) <sup>1</sup>				Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limit:	ntion		Other factor s	
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
	authorities;	The minor offence/ misdemeanor is committed by anyone who fails o discharge the inward processing procedure within the time limit set by the customs authority (Article 257 of Regulation 952/2013 / EU).															have elapsed since the day on which the minor offence was committed .)	authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 242	Removal of goods from customs supervision;	Article 47 (1)(11) of the Act Implementing the Customs Legislation of	YE S	YES	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be	6 years (The statute of limitations shall is interrupted	2 or 4 years to start executing a sanction and 10 years to	

Article UCC	UCC nature A) <sup>1</sup>				N/I	Liabi	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limit:	ition		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		the European Union: The minor offence/ infringement is committed by anyone who removes goods brought into the customs territory of the Union from customs supervision without the permission of the customs authorities or before the customs status of non- Union goods is changed or the goods are removed from the customs territory of the Union and destroyed (Articles 134(1) and 139(7) of Regulation (EU) No 952/2013)															allowed if three years have elapsed since the day on which the minor offence was committed .)	by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)	execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ıl re (C /	N/I	Liab	ility	Type of the sanction	NP LP An A			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s	
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
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.	Covered by infringement to Article 23(1) UCC Article 47(1)(3) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to comply with the obligations resulting from the decision (Article 23(1) of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute-	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	nature (C / san				Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s		
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
																		barred has elapsed.)		
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Article 47 (1)(23) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who places a facility (construction of a building) in a free zone without the prior approval of the customs authorities in the free zone (Article 244(1) of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
																		minor offence proceeding s to become statute- barred has elapsed.)		
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code Does the description of the infringements refer to article 244(2) UCC? Article 244(2): Subject to the customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities.	Article 47 (1)(24) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to inform the customs authorities in advance about the implementatio n of activities in the free zone (Article 244(2) of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
																		required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Covered by infringement to Article 139 UCC Article 47 (1)(14) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to present goods brought into the customs territory of the Union to the customs authority within the prescribed period or to the prescribed place or other place designated or approved by the customs authority or presented by a person (Article 139 of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*		ıl re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
																		after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 245	an autorisation from the customs authorities for the introduction or exit of	Covered by infringement to Article 15(2) UCC Article 47(1)(2) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who lodges, at the customs authorities, a customs declaration, a temporary storage declaration, an entry summary declaration, a re-export declaration, a re-export notification, or submits an application for an	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ll re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	authorisation or any other decision which contains incorrect or incomplete information, or fails to ensure the authenticity, accuracy or validity of any document supporting the declaration, notification, application or other decision (Article 15(2) of Regulation (EU) No 952/2013) Article 47 (1)(25) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to discharge the inward processing procedure within the time limit set by the customs authority (Article 257 of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.) 6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the act carried out for the requiremen ts of lodging an accusatory	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	on of sa				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Article 47 (1)(26) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who does not export defective goods or does not export them within the prescribed period (Article 262 of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.) 6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the act carried out for the required minor	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Legal natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	sanction NP LP An				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
Article 263	Failure of the person to lodge a pre- departure declaration in accordance with Article 263 of the Code	Article 47 (1)(8) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails, with respect to goods brought into or taken out of the customs territory of the Union, to lodge with the customs	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.) 6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s to become statute- barred has elapsed.)	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	1ature (C / A) <sup>1</sup>		Liabi	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		authorities an entry summary declaration, a notification on the arrival of a sea-going vessel or of an aircraft, a customs declaration, a temporary storage declaration, a supporting document, a supplementar y declaration, a re-export declaration, a re-export declaration, a re-export notification or another document; or fails to do so within the required period; or the document lodged is incorrect or incomplete or contains false data (Article 127, 133, 139, 145, 158, 163, 167, <b>263</b> , 270, 271, 274 of Regulation (EU) No 952/2013)																requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	ll re (C /	N/I	Liab	ility	Type of the sanction	n c s				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
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	Article 47 (1)(27) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to present the goods to be taken out of the customs territory of the Union to the customs territory of the Union to the customs territory of the Union (Article 267(2) of Regulation (EU) No 952/2013) and Article 47(9) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who brings hidden goods out of the customs	YES	YES	both (negligen ce or intent)	YES	YES	Fine and confiscation of goods (together)	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	fine and confiscation of goods (together)	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute-	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ıl re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		the Union with the intention of avoiding customs supervision or customs controls (Article 267(1) of Regulation (EU) No 952/2013)																barred has elapsed.)		
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;	Article 47 (1)(27) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to present the goods to be taken out of the customs territory of the Union to the customs territory of the Union to the customs territory of the Union (Article 267(2) of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
																		proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 270	Failure of the person to lodge a re- export declaration in accordance with Article 270 of the Code	Article 47 (1)(8) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails, with respect to goods brought into or taken out of the customs territory of the Union, to lodge with the customs authorities an entry summary declaration, a notification on the arrival of a sea-going vessel or of an aircraft, a customs declaration, a temporary	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	C UCC nature A) <sup>1</sup>				N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		storage declaration, a supporting document, a supplementar y declaration, a prior declaration, a re-export declaration, a re-export declaration, a re-export notification or another document; or fails to do so within the required period; or the document lodged is incorrect or incomplete or contains false data (Article 127, 133, 139, 145, 158, 163, 167, 263, <b>270</b> , 271, 274 of Regulation (EU) No 952/2013)																minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Article 47 (1)(8) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails, with respect to goods brought into	YE S	YES	both (negligen ce or intent)	YE S	YE S	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	/ sa			Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		or taken out of the customs territory of the Union, to lodge with the customs authorities an entry summary declaration, a notification on the arrival of a sea-going vessel or of an aircraft, a customs declaration, a temporary storage declaration, a supporting document, a supplementar y declaration, a re-export declaration, a re-export declaration, a re-export declaration, a re-export notification or another document; or fails to do so within the required period; or the document lodged is incorrect or incomplete or contains false data (Article 127, 133, 139, 145, 158, 163, 167, 263, 270, <b>271</b> , 274 of Regulation															.)	prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limit:	ation		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		(EU) No 952/2013)																		
Article 274	Failure of the person to lodge a re- export notification in accordance with Article 274 of the Code	Article 47 (1)(8) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails, with respect to goods brought into or taken out of the customs territory of the Union, to lodge with the customs authorities an entry summary declaration, a notification on the arrival of a sea-going vessel or of an aircraft, a customs declaration, a temporary storage declaration, a supporting document, a supplementar y declaration, a re-export	YES	YES	both (negligen ce or intent)	YES	YES	Fine	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	UCC nature (A) <sup>1</sup>				N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction	
Other customs infringemen ts you consider relevant - Article 134 and 267		declaration, an exit summary declaration, <b>a</b> <b>re-export</b> <b>notification</b> or another document; or fails to do so within the required period; or the document lodged is incorrect or incomplete or contains false data (Article 127, 133, 139, 145, 158, 163, 167, 263, 270, 271, <b>274</b> of Regulation (EU) No 952/2013) Article 47 (1)(9) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who brings hidden goods into or takes hidden goods into or takes hidden goods out of the customs territory of the Union with the intention of avoiding customs supervision or	YES	YES	both (negligen ce or intent)	YES	YES	Fine and confiscation of goods	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	fine and confiscation of goods (together)	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	minor offence proceeding s to become statute- barred has elapsed.)	2 or 4 years to start executing a sanction and 10 years to execute a fine or 4 years to execute other sanctions (confiscati on of goods).	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	on of sa				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
Other customs infringemen ts you consider relevant - Article 134		customs controls (Article 134 and 267 of Regulation (EU) No 952/2013) Article 47 (1)(10) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who bring into or out of the customs territory of the Union goods which are subject to prohibitions and restrictions with the	YES	YES	both (negligen ce or intent)	YES	YES	Fine and confiscation of goods	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	fine and confiscation of goods (together)	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.) 6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s to become statute- barred has elapsed.) 6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the act carried out for the	2 or 4 years to start executing a sanction and 10 years to execute a fine or 4 years to execute other sanctions (confiscati on of goods).	

Article UCC	Infringement UCC	National law*	Lega natu A) <sup>1</sup>	ll re (C /	N/I	Liab	oility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		intention of avoiding customs supervision or customs controls or contrary to the rules governing the entry or exit of such goods or without proper documents (Article 134 of Regulation (EU) No 952/2013)																requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Other customs infringemen ts you consider relevant - Article 158		Article 47 (1)(19) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to lodge a customs declaration for goods, or fails to lodge a customs declaration for all goods	YES	YES	both (negligen ce or intent)	YES	YES	Fine and confiscation of goods	betwee n 300 and 1 200 euros	betwee n 2 000 and 125 000 euros	betwee n 1 000 and 75 000 euros	between 400 and 4 000 euros	fine and confiscation of goods (together)	see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator, including the act	2 or 4 years to start executing a sanction and 10 years to execute a fine or 4 years to execute other sanctions (confiscati on of goods).	

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		which are the subject of a customs procedure in the case of goods of a commercial nature (Article 158 of Regulation (EU) No 952/2013)																carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
Other customs infringemen ts you consider relevant		Our legislation also prescribes specific minor offenses and criminal offenses in cases where the subject of the offense is goods that are subject to prohibitions and restrictions (eg CITES, weapons, dual-use items, cultural	YES	YE S	both (negligen ce or intent)	YES	YES	Fine						see comments	see comments	NO	3 years (Minor offence proceedin gs shall not be allowed if three years have elapsed since the day on which the minor offence was committed .)	6 years (The statute of limitations shall is interrupted by all acts by the authority responsible for conducting minor offence proceeding s for the purpose of prosecuting the perpetrator,	2 or 4 years to start executing a sanction and 10 years to execute a fine or 4 years to execute other sanctions (confiscati on of goods).	

Article UCC	Infringement UCC	National law*	Legal natur A) <sup>1</sup>	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	lds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor s
			С	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		heritage).																including the act carried out for the requiremen ts of lodging an accusatory instrument. After each interruptio n, the statute of limitations shall resume, but minor offence proceeding s shall not be allowed after twice the time required by an Act for minor offence proceeding s to become statute- barred has elapsed.)		
		Criminal Code																		
Other customs infringemen ts you consider relevant - Article 134	Smuggling	Article 250 of the Criminal Code: The criminal offence is committed by 1. whoever transports goods of high value across the customs border of the	YE S		both (negligen ce or intent)	YE S	YE S	Fine, prison and confiscation of goods (all together)	YES	YES	YES	YES	fine, prison and confiscation of goods (all together)	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and	NO	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years from the date of the imposition of a prison sentence )	

LCC     UCC     UCC     N <t< th=""><th>Article</th><th>Infringement</th><th>National law*</th><th>Lega</th><th></th><th>N/I</th><th>Liab</th><th>ility</th><th>Type of the</th><th>Thresho</th><th>lds</th><th></th><th></th><th>Application</th><th>Aggravating</th><th>Mitigating</th><th>Settleme</th><th>Time limita</th><th>ition</th><th></th><th>Other</th></t<>	Article	Infringement	National law*	Lega		N/I	Liab	ility	Type of the	Thresho	lds			Application	Aggravating	Mitigating	Settleme	Time limita	ition		Other
Image: Constraint of the second of the se	UCC	UCC		natu	re (C /				sanction					of	factors <sup>3</sup>	factors <sup>4</sup>	nt				factor
Image: Property in the state of the sta				A) -										sanctions							8
Image: Second				C	Α		NP	LP		NP	LP	An	A					Initiating	Imposing	Executing	
Image: Control     Image: Contro     Image: Contro     Image: Contro </th <th></th> <th>al sole</th> <th>le person</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>a penalty</th> <th>a sanction</th> <th></th>												al sole	le person						a penalty	a sanction	
Image: specific spectrum     Image: specific												trader <sup>5</sup>	of a legal person <sup>6</sup>					procedure			
Union and       creationation       creationation       creationation         in structure       S       S       S       S         in structure       S       S       S       S       S         in structure       S			E										-								
ihe avvids       a)       b) the cut       a cut dermine         cutsion       cutsion       a solitation       a solitation         cutsion       cutsion       cutsion       a solitation         cutsion       cutsion       cutsion       a solitation         cutsion       cutsion       cutsion       cutsion       a solitation         cutsion       cutsion       cutsion       cutsion       cutsion       cutsion         cutsion       cutsion       cutsion       cutsion       cutsion       cutsion       cutsion         cutsion       cut			European Union and												circumstance						
control, or       a settince         transports       pre-criched         transports       pre-criched         transports       pre-criched         transports       sexter         sexter       sexter         transports       sexter         transports       sexter         sexter       sexter         transports       sexter         sexter       sexter         <																s). The court					
where     below the areached hint or may increasing the second hint or may increas																					
Images is all provided in the subject of the subj																					
such goods bry       imin or may         mana of       imin or may         inter or       imin or may         interor       imin or may																					
means of       impose a less         force or       impose a less         ibreat, shall       sentence if         be sentence       imprisonment         imprisonment       means         iprisonment       secter         ipriprisonment			such goods by																		
force or     sevine       thereat, shall     sevine       be sentenced     interval       to out     sevine																					
be sentenced       the court         to       imprisonment         torp in free       special         years and       special         imprisonment       special         imprison       special         impriso			force or																		
0       ascrittins the existince of apecial mingsing cluminstate antigating the existince of apecial mingsing cluminstate antigating cluminstat			threat, shall													sentence if					
implicement       existence of special mitigating         for up to frive       special mitigating         imposed a frine.       s fring lustrify         2. whever is       s fring lustrify         imposed a frine.       a notigated         2. whever is       a notigated         imposed a frine.       a notigate																					
for up to five       special         winyosed a       mitigating         imposed a       circumstance         func.       shali usify         2. whoever is       the         engaged in       the         transportation       a mitigating         of goods into       a mitigating         transportation       sentence.         of goods into       sentence.         transportation       sentence.         of into transportation       sentence.         origonal       s																					
years and       midigating         imposed a       ciccumstance         c. whoever is       imposition of         engaged in       imposition of         the       imposition of         a morposition of       a morposition of         a morposition of       a morposition of         the imposition of       a morposition of </td <td></td>																					
imposed a       circumstance         recarged in       shal yissify         equaged in       imposition of         he       imposition of         tramsportation       a mitgated         of goods into       sentence         if construction       sentence         of goods into       sentence         if construction       sentence         if construction <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>																					
fine. shal jasify   cngagotin the   the imposition of a   transportation amingated   sentence. sentence.   of goods into sentence.   the customs tertory of   thereby sentence.   union, thereby   uoviding sentence.   customs control   messures, or sentence.   territory, provide jast sentence.   ter																					
engaged in       imposition of         transportation       antigated         of goods into       asticated         the customs       asticated         territory of       asticated         the customs       asticated         territory of       asticated         the customs       asticated         territory of       asticated         thereby       asticated         asticated       asticated         asticated       asticated         customs       asticated         customs       asticated         customs       asticated         customs       asticated         customs       asticated         furneports       asticated         such goods       asticated         thereby       asticated         provides       asticated         asticated       asticated <t< td=""><td></td><td></td><td>fine.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>			fine.																		
the       a mitigated         unanportation       sentence.         of goods into       sentence.         territory of       sentence.         offers of       sentence.         sale of sub-       sentence.         soldweselfee       sentence.         total value, shall be       sentence. <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																					
transportation       sentence.         ib costoms       sentence.         the customs       sentence.         sentence.       sentence.         the customs       sentence.         total value       sentence.         costitutes a       sentence.         high financial       sentence.         value, shall be       sentence.         sentence.       sentence.			engaged in																		
of goods into the customs territory of the European Union, thereby avoiding customs control measures, or transports such goods through such territory, provides hading places or storage places, or offers or achieves the sale of such goods whose total value customs total value customs diverse the sale of such goods whose total value customs iterritory, provides hading places or storage places, or offers or achieves the sale of such goods whose total value customs a high financial value, shall be sentenced to imprisonment																					
he cutoms lerritory of the Furopean Union, thereby avoiding customs control control reasures, or control transports such goods through such territory, provides hiding places or storage places, or offers or achieves the sale of such goods whose total value constitutes a high financial value, shall be sentenced to imprisonment			of goods into													Sentence.					
the European   Union,   thereby   avoiding   customs   control   measures, or   transports   such goods   thereingy,   provides   hiding places   places, or   or storage   places, or   or storage   places, or   constitutes a   high mancial   yalue, shall be   sentenced to			the customs																		
Union,       Image: Control image: Contro																					
thereby   avoiding   customs   customs   control   measures, or   transports   such goods   through such   territory,   provides   hiding places, or   or storage   places, or   offers or   achieves the   sale of such   goods whose   total value   constitutes a   high financial   value, shall be   sentenced to			the European																		
avoiding customs control measures, or transports such goods through such territory, provides hiding places or storage places, or offers or achieves the sale of such goods whose total value total value total value sale of such goods whose total value total																					
customs customs   control   measures, or   transports   such goods   through such   territory,   provides   hiding places   or storage   places, or   offers or   achieves the   sale of such   goods whose   total value   constitutes a   hiding places   offers or   achieves the   sale of such   yalue, shall be   sentenced to   imprisonment																					
control   measures, or   transports   such goods   such goods   through such   territory,   provides   hiding places   or storage   places, or   offers or   achieves the   sale of such   goods whose   total value   constitutes a   hiding financial   value, shall be   sentenced to																					
transports       such goods         such goods       through such         territory,       provides         hiding places       or storage         or storage       places, or         offers or       achieves the         sale of such       sale of such         total value       total value         constitutes a       high financial         value, shall be       sentened to         sentened to       improvides																					
such goods       through such         through such       through such         territory,       provides         hiding places       or storage         places, or       offers or         achieves the       achieves the         goods whose       total value         total value       total value         constitutes a       high financial         value, shall be       sentenced to         sentenced to       imprisonment																					
through such   territory,   provides   hiding places   or storage   places, or   offers or   achieves the   sale of such   goods whose   total value   constitutes a   high financial   value, shall be   sentenced to																					
territory, provides hiding places or storage places, or offers or achieves the sale of such goods whose total value constitutes a high financial value, shall be sentenced to imprisonment																					
provides   hiding places   or storage   places, or   offers or   achieves the   sale of such   goods whose   total value   constitutes a   high financial   value, shall be   sentenced to   imprisonment																					
hiding places   or storage   places, or   offers or   achieves the   sale of such   goods whose   total value   constitutes a   high financial   value, shall be   sentenced to   imprisonment			provides																		
or storage places, or offers or achieves the sale of such goods whose total value constitutes a high financial value, shall be sentenced to imprisonment			hiding places																		
offers or       achieves the         achieves the       sale of such         goods whose       goods whose         total value       integration         constitutes a       integration         high financial       integration         value, shall be       sentenced to         imprisonment       imprisonment			or storage																		
achieves the   sale of such   goods whose   total value   constitutes a   high financial   value, shall be   sentenced to   imprisonment																					
sale of such   goods whose   total value   constitutes a   high financial   value, shall be   sentenced to   imprisonment																					
goods whose   total value   constitutes a   high financial   value, shall be   sentenced to   imprisonment			sale of such																		
total value   constitutes a   high financial   value, shall be   sentenced to   imprisonment			goods whose																		
constitutes a   high financial   value, shall be   sentenced to   imprisonment			total value																		
value, shall be sentenced to imprisonment			constitutes a																		
sentenced to imprisonment																					
imprisonment																					
for between																					
			for between																		

Article	Infringement	National law*	Lega	ıl	N/I	Liab						Application	Aggravating	Mitigating	Settleme	Time limita	ntion		Other	
UCC	UCC			re (C /			·	sanction of sa					of sanctions <sup>2</sup>	factors <sup>3</sup>	factors <sup>4</sup>	nt				factor s
			C	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		one and ten years and imposed a fine.																		
Other customs infringemen ts you consider relevant	Forgery of documents	Article 251 of the Criminal Code: The criminal offence is committed by 1. whoever forges a document, or alters a genuine document with the intention of using such document as genuine, or whoever uses a forged or altered document as genuine, shall be sentenced to imprisonment for up to two years. 2. Whoever forges an official document, will, public or official record, or any other record that has to be kept under an Act, or alters a such genuine document, or keeps such	YES		both (negligen ce or intent)	YES	YES	Imprisoneme nt	NO	NO	NO	NO	only imprisonme nt	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and aggravating circumstance s).	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and aggravating circumstance s). The court can determine a sentence below the prescribed limit or may impose a less severe sentence if the court ascertains the existence of special mitigating circumstance s that justify the imposition of a mitigated sentence.	YES (criminal procedure )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years from the date of the imposition of a prison sentence )	

Article UCC	Infringement UCC	National law*	Legal natur A) <sup>1</sup>		N/I	Liab	ility	Type of the sanction	n				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ntion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
Other customs infringemen ts you consider relevant	Forgery or destruction of business documents	forged or altered document with the purpose of using it, or uses it as genuine, shall be sentenced to imprisonment for up to three years. Article 235 of the Criminal Code: The criminal offence is committed by 1. whoever enters false information or fails to enter any relevant information into books of account, documents or files that he or she has a duty to keep according to an Act or other regulations issued on the basis of an Act and which are essential to conducting business with other legal or natural persons, or are intended for making decisions concerning economic or	YES		both (negligen ce or intent)	YES	YES	Imprisoneme nt	NO	NO	NO	NO	only imprisonme nt	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and aggravating circumstance s).	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and aggravating circumstance s). The court can determine a sentence below the prescribed limit or may impose a less severe sentence if the court ascertains the existence of special mitigating circumstance s that justify the imposition of a mitigated sentence.	YES (criminal procedure )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years from the date of the imposition of a prison sentence )	

Article UCC	Infringement UCC	National law*	Lega natu	l re (C /	N/I	Liab	ility	Type of the sanction	Thresho	olds			Application of	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	ition		Other factor
			A) <sup>1</sup>	× ·									sanctions <sup>2</sup>							S
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		financial activities or which serve as a basis for fiscal control, or whoever certifies such a book of account, document or file containing false information with his or her signature or facilitates the creation of such a book of account, document or file 2. Whoever uses a false book of account, document or file as truthful, or whoever destroys or hides the books of account, documents or files referred to in the preceding paragraph or substantially damages or renders the same useless.																		
Other customs infringemen ts you consider relevant	Tax evasion	Article 249 of the Criminal Code: The criminal offence is committed by 1. Whoever with a view to	YE S		both (negligen ce or intent)	YE S	YE S	imprisonmen t	NO	NO	NO	NO	only imprisonme nt	In determining the sentence, the court considers all the circumstance s that influence the	In determining the sentence, the court considers all the circumstance s that influence the	NO	20 years (20 years after the commissio n of a criminal offence )	20 years (20 years after the commissio n of a criminal offence )	20 years (20 years from the date of the imposition of a prison sentence )	

Article	Infringement	National law*	Iational law*     Legal     N/I     Liability       nature (C /			Type of the	Thresho	olds			Application	Aggravating	Mitigating	Settleme	Time limita	ntion		Other		
UCC	UCC		natu				·	sanction					of	factors <sup>3</sup>	factors <sup>4</sup>	nt				factor
			A) <sup>1</sup>										sanctions <sup>2</sup>							S
			C	Α		NP	LP		NP	LP	An	Α					Initiating	Imposing	Executing	
											individu al sole	responsib le person					a	a penalty	a sanction	
											trader 5	of a legal person <sup>6</sup>					procedure		7	
												person								
		either												grading of the	grading of the					
		evading, in whole or in												sentence (mitigating	sentence (mitigating					
		part, the												and	and					
		payment of												aggravating	aggravating					
		taxes,												circumstance	circumstance					
		contributions,												s). If the	s). The court					
		or any other prescribed												criminal offense was	can determine					
		liabilities of												committed	a sentence below the					
		natural or												within a	prescribed					
		legal persons,												criminal	limit or may					
		or to enabling												organisation,	impose a less					
		another												the	severe					
		person to do												perpetrator shall be	sentence if the court					
		so, or unlawfully												sentenced to	ascertains the					
		obtained a tax												imprisonment	existence of					
		refund, in												for between	special					
		whole or in												three and	mitigating					
		part, in the												twelve years	circumstance					
		Republic of Slovenia or in													s that justify the					
		other Member													imposition of					
		States of the													a mitigated					
		European													sentence.					
		Union,																		
		provides once or multiple																		
		times false																		
		information																		
		about income,																		
		expenses,																		
		objects, goods or other																		
		circumstances																		
		relevant to																		
		taxation and																		
		other statutory																		
		liabilities, or																		
		otherwise defrauds the																		
		tax authorities																		
		responsible																		
		for assessing																		
		or supervising																		
		the charging																		
		and paying of such																		
		liabilities, and																		
		the total																		

Article	Infringement	National law*	Lega	Legal N/I nature (C /		Liab	oility	Type of the	Thresho	lds			Application	Aggravating	Mitigating	Settleme	Time limita	tion		Other
UCC	UCC		natu	re (C /			·	sanction					of	factors <sup>3</sup>	factors <sup>4</sup>	nt				factor
			A) <sup>1</sup>										sanctions <sup>2</sup>							S
			С	Α		NP	LP		NP	LP	An	A					Initiating	Imposing	Executing	
									- 12		individu al sole	responsib le person					a	a penalty	a sanction	
											trader 5	of a legal					procedure		7	
												person <sup>6</sup>								
		amount of the																		
		outstanding																		
		liabilities or liabilities																		
		evaded or the																		
		unlawful tax																		
		refund,																		
		notwithstandi																		
		ng the type of liability or																		
		tax, generates																		
		a financial																		
		gain in a																		
		period of a																		
		maximum twelve																		
		consecutive																		
		months																		
		2. whoever																		
		with the intention																		
		referred to in																		
		the preceding																		
		paragraph,																		
		fails, once or																		
		several times, to report																		
		income																		
		earned or																		
		other																		
		circumstances																		
		impacting the assessment of																		
		tax liability,					1													
		contributions																		
		or other																		
		prescribed liabilities of																		
		natural and					1													
		legal persons,					1													
		and the total					1													
		amount of the					1													
		outstanding liabilities or																		
		liabilities																		
		evaded,					1													
		notwithstandi					1													
		ng the type of					1													
		liability, generates a																		
		financial gain					1													
		Buill	I	1	1	1	1	1	•	I	1	1	1	I	I	1	1	1	I	1

Article UCC	Infringement UCC	National law*	Lega natur A) <sup>1</sup>	l re (C /	N/I	Liabi	ility	Type of the sanction	Thresho	olds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s
			С	A		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
		in a period of a maximum of twelve consecutive months. 3. Whoever, with the intention of preventing an assessment of actual tax liability, fails to provide or keep information, submit books of account or records that he or she is obliged to keep upon the request of the competent tax authority, or if such books and records are substantially incorrect, or fails to provide clarifications relating to the subject of a tax inspection, or obstructs a tax inspection (imprisonmen t up to two years).																		

Article UCC	Infringement UCC	National law*	Legal nature A) <sup>1</sup>	ire (C /		ility	Type of the sanction	Thresho	lds			Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limita	tion		Other factor s	
			C	Α		NP	LP		NP	LP	An individu al sole trader <sup>5</sup>	A responsib le person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction 7	
Other customs infringemen ts you consider relevant	Fraud to the detriment of the European Union's financial interests	Article 229 of the Criminal Code: The criminal offence is committed by 1. Whoever avoids expenses by way of using or submitting false, incorrect, or incomplete statements or documents, or fails to disclose data and thus misappropriat es or unjustifiably holds or inappropriatel y uses the funds of the general budget of the European Union or of the budgets managed by the European Union or managed on their behalf.	YES		both (negligen ce or intent)	YES	YES	imprisonmen t	NO	NO	NO	NO	only imprisonme nt	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and aggravating circumstance s). If the criminal offence results in large proceeds or large damage to property, the perpetrator shall be sentenced to imprisonment for between one and eight years.	In determining the sentence, the court considers all the circumstance s that influence the grading of the sentence (mitigating and aggravating circumstance s). The court can determine a sentence below the prescribed limit or may impose a less severe sentence if the court ascertains the existence of special mitigating circumstance s that justify the imposition of a mitigated sentence.	YES (criminal procedure )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years after the commissio n of a criminal offence )	10 years (10 years from the date of the imposition of a prison sentence )	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natu A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents required by those	Article 203 LGT	NO	YES	Applies to all the following rows: — Administrat ive tax offences and administrati ve smuggling offences require negligence (Article 183 (1) LGT and Article 11 (1) LORC). — The criminal offence against the European Union's Treasury provided for in Article 305 (3) CP requires intent (at least, deliberate indifference	Yes. Applies to all the following rows. Spanish national law provides that both natural and legal persons may be liable for administrat ive tax offences (Article 181 (1) LGT), for administrat ive smuggling offences (Article 11 (1) LORC), for crimes against the European Union's Treasury (Article 310a CP) and for	Yes. Applies to all the following rows. Spanish national law provides that both natural and legal persons may be liable for administrat ive tax offences (Article 181 (1) LGT), for administrat ive smuggling offences (Article 11 (1) LORC), for crimes against the European Union's Treasury (Article 310a CP) and for	Article 203 LGT: Fine	150 € - 600.000 €	150 € - 600.000 €	Applies to all the following rows. In the case of administrati ve tax offences laid down in Article 198 (1) and (4) LGT; Article 198 (6) LGT; and Article 203 LGT, only the penalty of a fine applies. In the case of the administrati ve tax offence laid down in Article 192 LGT, the penalty of a fine is applied in any case. In addition, where there is repeated commission	Applies to all the following rows. Administrat ive tax offences: — Infringeme nt established in Article 192 LGT: Concealme nt of data, use of fraudulent means, repeated commission of administrati ve tax offences, financial loss to the Public Treasury (Article 192 LGT). — Infringeme nts laid down in Article 198	Applies to all the following rows. Administrat ive tax offences: — Infringeme nt established in Article 192 LGT: Agreement or conformity of the person concerned in the course of the tax procedure in which the customs debt is assessed (Article 187 (1) (d) LGT and Article 188 (1) LGT); reduction for voluntary payment of	Applies to all the following rows. Administrati ve tax offences: — Signature with agreement of the proposal for a tax assessment in the course of a tax inspection procedure (its application requires that the proposal for a tax assessment be drawn up on the basis of at least one of the three cases laid down in Article 155 LGT and the provision of	As a general rule, administrat ive penalty proceeding s and criminal proceeding s can be initiated as long as liability for the commissio n of the administrat ive or criminal offence has not ceased (death or limitation period). As a special rule, administrat ive penalty proceeding s for administrat ive tax offences arising	In general, the limitation period applicable to the crime offence against the European Union's Treasury and the criminal smuggling offence is 5 years (Article 131 (1) CP, in conjunction with Article 305 (3) CP and Article 3 LORC). The limitation period is 10 years in case of the application of certain aggravating factors. The limitation period	As a general rule, the limitation period applicable to the sanctions imposed for the comission of a crime offence against the European Union's Treasury or a criminal smuggling offence is 5 years (Article 133 (1) CP, in conjunctio n with Article 305 (3) CP and Article 3 LORC). The limitation period is 15 years in case of the application	

<sup>\*</sup> Ley Orgánica 10/1995, de 23 de noviembre, del Código Penal (en este documento, "CP"). https://www.boe.es/eli/es/lo/1995/11/23/10/con; Ley Orgánica 12/1995, de 12 de diciembre, de Represión del Contrabando (en este documento, "LORC"). https://www.boe.es/eli/es/lo/1995/12/12/12/con; Ley 58/2003, de 17 de diciembre, General Tributaria (en este documento, "LGT"). https://www.boe.es/eli/es/l/2003/12/17/58/c Ley de Enjuiciamiento Criminal, aprobada por el Real Decreto de 14 de septiembre de 1882 (en este documento, "LECrim"). https://www.boe.es/eli/es/rd/1882/09/14/(1)/con ; Real Decreto 1649/1998, de 24 de julio, por la que se desarrolla el Título II de la Ley Orgánica 12/1995, de 12 de diciembre, de represión del contrabando, relativo a las infracciones administrativas de contrabando (en este documento, "RD1649/1998"). https://www.boe.es/eli/es/rd/1998/07/24/1649

<sup>&</sup>lt;sup>1</sup> As a starting point, it should be noted that the penalty system applicable to breaches of customs legislation referred to in this document consists of two areas: - The tax penalty regime. This regime is of a general nature, so that it establishes offenses that allow a priori punishing breaches of the regulations of any taxes or customs regulations, without prejudice to the fact that the regulations governing each tax may establish other offenses. - The penalty regime for smuggling. This regime has a specific nature, so that it lists certain behaviors that constitute smuggling offenses. The punishable conducts refer to certain breaches of excise tax regulations or even breaches of regulations in other areas (e.g., Spanish Historical Heritage, CITES). This duality of regulatory areas determines that, in the case of certain breaches of customs legislation, the classification as an administrative tax infringement or as an administrative smuggling infringement must be based on the specific circumstances of the offender's conduct, which are not provided for in the customs legislation, but rather in the applicable sanctioning regulations. This classification has a special importance for the offender, because, as regards administrative offenses, the sanctioning regime for smuggling is more severe than the tax sanctioning regime. As a simplification for the purposes of understanding this document, it can be considered that the tax penalty regime is contained in the General Tax Law (LGT) (in the case of administrative tax offenses) and in the Criminal Code (CP) (crime against the European Union's Treasury), while the penalty regime for smuggling is regulated in the Organic Law for the Repression of Smuggling (LORC) (both administrative smuggling offenses and the smuggling crime), with supplementary application of the former. As regards the subjective element of the infringement, Spanish national law does not allow strict liability in the imposition of administrative or criminal sanctions. For the purposes of this document, the administrative tax or smuggling infringements require, at least, negligence; the smuggling crime requires, at least, gross negligence; and the crime against the European Union's Treasury requires the presence of intent (at least, deliberate indifference). From a proceedings for offenses are processed in accordance with the Criminal Proceedings for administrative offenses are processed in accordance with the administrative tax sanctioning procedure provided for in the General Tax Law (LGT) and its implementing regulations (in the case of administrative tax offenses) or according to the administrative sanctioning procedure for smuggling provided for in Royal Decree 1649/1998 (in case of administrative smuggling offenses).

UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
					) and the criminal smuggling offence requires gross negligence (Article 2 (5) LORC).	criminal smuggling offences (Article 2 (6) LORC).	criminal smuggling offences (Article 2 (6) LORC).				and the other requirement s of Article 186 LGT, the other penalties indicated in columns J and K may also be imposed. In the case of administrati ve smuggling offences, sanctions of fine and confiscation are applied together. In addition, where the infringement concerns certain goods, the penalty of suspension of the activity or closure of the establishme nt shall also apply (Article 12(2) LORC). In the case of a criminal offence against the Treasury of the	(1) and (4) LGT, Article 198 (6) LGT and Article 199 (1) and (7) LGT: National legislation does not define specific aggravating factors. — Infringeme nts laid down in Article 203 LGT: National legislation provides for various factors when setting the penalty. Administrat ive smuggling offences: National legislation (Article 12a LORC and Articles 6 to 12 RD1649/19 98) provides for the following aggravating factors: repetition; repetition;	the penalty without lodging an appeal against the assessment of the customs debt or against the penalty (Article 188 (3) LGT). — Infringeme nts laid down in Article 198 (1) and (4) LGT, Article 198 (1) and (4) LGT, and Article 199 (1) and (7) LGT: Reduction for payment of the fine in the voluntary period of payment without lodging an appeal against the sanction (Article 188 (3) LGT). — Infringeme nt established in Article 203 LGT: Full	security for the amount of the proposed tax assessment and the amount of the proposed penalty). It determines the omission of steps in the penalty procedure and the reduction of 65 % of the amount of the penalty provided for in Article 192 LGT (Articles 155 and 188 (1) (a) LGT). — Conformity of the offender with the proposed penalty (only applicable if the penalty procedure had been initiated as a result of a tax inspection procedure): It allows the	a procedure from certain tax proceeding s (procedure initiated by a declaration , data verification procedure, limited control procedure or inspection procedure) cannot be initiated in respect of the taxpayer subject to the tax procedure after the expiry of the 6- month period following notification of the tax assessment issued in the tax procedure (Article 209 (2) LGT).	applicable to administrati ve tax offences and administrati ve smuggling offences is 4 years (Article 189 (2) LGT and Article 15 (1) LORC, respectivel y). However, once the administrati ve procedure (for administrati ve smuggling offences or administrati ve smuggling offences or		

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a	Imposing a penalty	Executing a sanction	
											persons, as a general rule, the sanctions indicated in column J are applied together. In the case of a criminal offence against the Treasury of the European Union (Article 305 (3) CP), in respect of legal persons, as a general rule, the sanctions of fine, confiscation, and the prohibition on obtaining public subsidies or aid and on the application of tax or social security incentives or benefits are applied together. In addition, the other sanctions indicated in column K may be imposed either at discretion or under certain	interposed means; commission by means of or for the benefit of persons or entities with a special easiness for the commission of the infringeme nt; use of the mechanism s provided for in customs legislation for the simplificati on of customs clearance formalities and procedures. Crime against the Treasury of the European Union: National legislation (Article 305a (1) CP and Article 22 CP) provides for the following aggravating factors: amount subject to	of the sanctioning procedure or, where applicable, the end of the hearing of the tax inspection procedure (Article 203 (5) and (6) <i>in fine LGT</i> ); reduction for payment of the fine in the voluntary period of payment without lodging an appeal against the sanction (Article 188 (3) LGT). Administrat ive smuggling offences: National legislation (Article 12a LORC (1) (f) and (2) and Article 7 RD1649/19 98) provides for the following mitigating factor: the nature of the	penalty (only applicable when the penalty is purely pecuniary): It allows the omission of steps in the penalty procedure				

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Threshold	s	Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											of criminal smuggling offences, in respect of natural persons, the sanctions indicated in column J are applied together. In the case of criminal smuggling offences, in respect of legal persons, the following sanctions are applied together: fine; confiscation; and the prohibition on obtaining public subsidies or aid, on contracting with public administrati ons, and on the application of tax or social security incentives or benefits. In addition, where the criminal smuggling offence relates to certain goods, the penalty of suspension of the activity or	criminal organisatio n or group; use of interposed persons or entities, trust businesses or means, or tax havens or no-tax jurisdiction s, that conceal or make it difficult to identify certain aspects of the crime; and aggravating circumstanc es provided for in the general provisions of the Criminal Code (CP). Criminal smuggling offence: National legislation (Article 3 (2) LORC and Article 22 CP) provides for the following aggravating factors: commission by means of or for the benefit of persons or entities	Criminal smuggling offence: National legislation (Article 3 (1) LORC and Article 21 CP) provides for the following mitigating factors: the nature of the smuggled goods, the commission of the infringeme nt due to negligence, and the mitigating circumstanc es provided for in the general provisions of the Criminal Code (CP). Crime against the Treasury of the European Union: National legislation (Article 305 (3), second subparagra ph, and (6) CP; Article 22 CP) provides for the following mitigating factors:	Treasury or smuggling): — Conformity of the accused person: It determines the omission of steps in the process (Article 787 LECrim).				

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>		l re (C /	N/I	Liability		Type of the sanction	Threshold	\$	Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											closure of the establishme nt (Article 3 (3) (b) LORC) shall also apply.	with a special easiness for the commission of the offence, and aggravating circumstanc es provided for in the general provisions of the Criminal Code (CP).	amount subject to fraud; 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 circumstanc es provided for in the general provisions of the Criminal Code (CP).					
Article 15(1)	Failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls;	see Article 1	15 above															

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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 completenes s of the information given in the declaration, notification or application;	Depending on the case: — Generally, if a customs debt is incurred, Article 192 LGT (administrat ive tax offence) or Article 305 (3) CP (crime against the European Union's Treasury); or, if there is no incurrence of a customs debt, Article 199 (1) and (7) LGT (administrat ive tax offence). — Where the offender alleges false cause, Article 11 (1) LORC, in conjunction with Article 2 (1) (e) LORC (administrat ive smuggling offence), or the latter (criminal smuggling offence). The interpretation n of 'false	that the that the that the theta the	s event he /ful	see Article 15 above	see Article 15 above	see Article 15 above	Art. 192 LGT: Fine Article 192 LGT: Other sanctions Art. 305.3 CP: Fine	50 % — 150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data declared by the infringer · Loss of the possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: from 1 to 5 years · Prohibition on contracting with the public administrati on that would have imposed the penalty: 1 to 5 years. In general, 100 % - 600 % of the defrauded	possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: 1 to 5 years • Prohibition on contracting with the public administrati on that would have imposed the penalty: 1 to 5 years.	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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		cause' shall take into account the provisions of Article 2	ve tax offenc provid	e ded				Article 305.3 CC: Imprisonme nt Article	As a general rule, from 1 to 5 years.	-								
		(1) (g) RD1649/19 98.	for in Articl LGT of crime agains	e 192 or a st the				305.3 CC: Other sanctions	Confiscatio n of goods used for the commission of the crime	Confiscation of goods used for the commission of the crime								
			Europ Union Trease under Articl (3) of	n's ury e 305					and profits. Prohibition on obtaining public	and profits. • Prohibition on obtaining public subsidies or								
			Crimi Code the	nal (CP), ficatio					subsidies or aid, and on applying tax or social security	aid, and on applying tax or social security incentives								
			on the amount the tax fraud the	e nt of x					incentives or benefits: In general, from 6 months to 8	or benefits: 3 to 6 years. • A prohibition to contract with the								
			subject eleme (the crimin offence	ent nal					years. • With the same duration as the prison sentence, at	Public Administrati on may also be imposed:								
			requir intent Where unlaw	). e					least one of the penalties provided for in Article	• In certain circumstanc es, the dissolution								
			condu may consti an	ict					56.1 CP: a) suspension from public employment or office; b)	of the entity, temporary suspension of activities or								
			ve smugg offenc crimir	gling ce or a nal					disqualificat ion from the right to passive suffrage; c)	temporary closure of establishme nts, and judicial								
			classi n is genera	ce, the ficatio ally					disqualificat ion from public employment or office,	intervention may also be imposed.								
			based	on llue of					or office, profession, trade, industry,									

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			smugg goods limit v accord to the nature the go and th subjec eleme (the crimin offend requir gross neglig	(the varies ding e of oods) ne etive nt nal ce es				Art. 199.1 y 7 LGT: Fine	commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime. 1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 100 and a maximum of EUR 600 in case the infringment relates to the entry summary declaration.	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000). The minimun is EUR 600 in case the infringment relates to the entry summary declaration.								
								Administrat ive offence of smuggling: Fine	100 % — 600 % of the value of smuggled goods (minimum EUR 500)	100 % — 600 % of the value of smuggled goods (minimum EUR 500)								
								Administrat ive offence of smuggling: Other sanctions	· Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. · In the case	Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits. In the case of								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Criminal offence of smuggling: Fine Criminal offence of smuggling: Imprisonme nt	of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 100 % - 600 % of the value of smuggled goods As a general rule, from 1 to 5 years.	of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 200 % - 400 % of the value of smuggled goods								
								Criminal offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used for the commission of the crime and profits. With the same duration as the prison sentence, at least one of the penalties provided for in Article 56.1 CP: a) suspension from public employment or office; b) disqualificat ion from the	Administrati on, and on applying tax or social security incentives or benefits: In general, 1								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natu A)	al re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									right to passive suffrage; c) disqualificat ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime.	• In the case of smuggling of certain goods: Closure of establishme nt or temporary suspension of activity: In general, from 6 months to 2 years.								
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;	See Article	15 (2) (a	a) UCC														

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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;	Article 198 (6) LGT	NO	YES	see Article 15 above	see Article 15 above	see Article 15 above	Art. 198.6 LGT: Fine	200€	200€	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	
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;	See Article 2	3 (1) U	CC														
Article 51	Failure of an economic operator to keep the documents and information related to the accomplish ment of customs formalities by any accessible means for	Failure to comply with the obligation to keep documentat ion on its own does not constitute an infringemen t under Spanish national law.			see Article 15 above	see Article 15 above	see Article 15 above	Art. 203 LGT: Fine	150 € - 600.000 €	150 € - 600.000 €	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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	time required by customs;	However, if the economic operator fails to comply with the customs authority's request to provide the documents and information , there is an infringemen t according to Article 203 LGT (in this case, it is the same as the failure to comply with Article 15																
Article 108	Non- payment of import or export duties by the person liable to pay within the period prescribed;	to pay import or	N/A															The accrual of the surcharg es for the executiv e period of payment is automat c, it occurs with the beginnin g of the executiv e period of payment (therefor e, no negligen ce or

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		of surcharges in the event of the end of the voluntary period of payment. These surcharges are referred to as 'surcharges for the enforcemen t period', are set out in Article 28 LGT. Please see column S for further information																intent in the non- payment is required ). The amount of the surcharg es is 5%, 10% and 20% of the debt not paid in the voluntar y period of payment . The applicab le percenta ge depends on the time of payment
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Article 198 (1) and (4), second subparagrap h, LGT	NO	YE S	see Article 15 above	see Article 15 above	see Article 15 above	Article 198.1 and 4 (second subparagra ph) LGT: Fine	1 % of the value of the goods (with a minimum of EUR 600 and a maximum of EUR 6.000)	1 % of the value of the goods (with a minimum of EUR 600 and a maximum of EUR 6.000)	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	
Article 134(1)	Removal of goods brought into the customs territory of the Union from	Article 11 (1) LORC, in conjunction with Article 2 (1) (a)	YES	YE S	see Article 15 above	see Article 15 above	see Article 15 above	Administrat ive offence of smuggling: Fine	100 % — 600 % of the value of smuggled goods (minimum EUR 500)	100 % — 600 % of the value of smuggled goods (minimum EUR 500)	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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	customs supervision without the permission of the customs authorities, contrary to the first and second sub- paragraphs of Article 134 of the Code;	LORC (administrat ive smuggling offence), or the latter (criminal smuggling offence).						Administrat ive offence of smuggling: Other sanctions Criminal offence of smuggling: Fine Criminal offence of smuggling: Imprisonme nt	Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 100 % - 600 % of the value of smuggled goods As a general rule, from 1 to 5 years.	<ul> <li>Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits.</li> <li>In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).</li> <li>In general, 200 % - 400 % of the value of smuggled goods</li> </ul>								
			Wher unlaw condu may consti an	/ful ict				Criminal offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used for the commission of the crime and profits. • With the	Confiscation of smuggled goods, goods used for the commission of the crime and profits. • Prohibition on obtaining								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natu A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article	Democril of		ve smug offer crimi smug offer class n is gene based the v the smug good limit accor to the natur the g and t subje elem (the crimi gross negli	ggling ice, the ificatio rally d on alue of ggled s (the varies reding e of oods) he ective ent nal ice res gence)					same duration as the prison sentence, at least one of the penalties provided for in Article 56.1 CP: a) suspension from public employment or office; b) disqualificat ion from the right to passive suffrage; c) disqualificat ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime.	public subsidies or aid, on contracting with the Public Administrati on, and on applying tax or social security incentives or benefits: In general, 1 to 3 years. • In the case of smuggling of certain goods: Closure of establishme nt or temporary suspension of activity: In general, from 6 months to 2 years.								
Article 134(1)	Removal of goods from customs supervision;					C indicated abo												
Article 135(1)	Failure of a person bringing goods into the customs territory of the Union to	Failure to comply with the obligation related to the conveyance	YES	YE S	see Article 15 above	see Article 15 above	see Article 15 above	Administrat ive offence of smuggling: Fine	100 % — 600 % of the value of smuggled goods (minimum EUR 500)	100 % — 600 % of the value of smuggled goods (minimum EUR 500)	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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natu A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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;	of the goods may be unlawful in accordance with Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or with the latter (criminal smuggling offence). The lack of information alone does not constitute an infringemen t.						Administrat ive offence of smuggling: Other sanctions Criminal offence of smuggling: Fine Criminal offence of smuggling: Imprisonme nt Criminal offence of	· Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. · In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 100 % - 600 % of the value of smuggled goods As a general rule, from 1 to 5 years.	· Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits. · In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 200 % - 400 % of the value of smuggled goods -								
			When unlaw condu may	vful	_			smuggling: Other sanctions	n of smuggled goods, goods used for the commission	of smuggled goods, goods used for the commission of the crime								

Article	Infringeme	National	Lega	l	N/I	Liability		Type of the	Thresholds		Application	Aggravatin	Mitigating	Settlement	Time limita	tion		Other
UCC	nt UCC	law * 1	natur A)	e (C /				sanction			of sanctions	g factors	factors					factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			ve smug offen crimit smug offen classi n is gener based the va the smug goods	nistrati gling ce or a nal gling ce, the ficatio ally on ally on alue of gled s (the varies ding e of pods) ne ctive ent nal ce res					of the crime and profits. • With the same duration as the prison sentence, at least one of the penalties provided for in Article 56.1 CP: a) suspension from public employment or office; b) disqualificat ion from the right to passive suffrage; c) disqualificat ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the crime.	and profits. • Prohibition on obtaining public subsidies or aid, on contracting with the Public Administrati on, and on applying tax or social security incentives or benefits: In general, 1 to 3 years. • In the case of smuggling of certain goods: Closure of establishme nt or temporary suspension of activity: In general, from 6 months to 2 years.								
Article 135(2)	Failure of a person bringing goods into a free zone, where the free zone adjoins the land frontier between a Member	There are no free zones in Spain bordering the Spanish land border and a third country.	N/A															

Article	Infringeme	National	Lega	1	N/I	Liability		Type of the	Thresholds		Application	Aggravatin	Mitigating	Settlement	Time limita	tion		Other
UCC	nt UCC	law * 1	natu	re (C /		Liability		sanction	Thresholds		of sanctions	g factors	factors	Settlement		uon		factors
000		14.17	A)									ginerois						1400015
			C	4		NP	LP		NP	LP					Initiating	Imposing a	Executing	
			C	Α		INF			INP						Initiating a	Imposing a penalty	Executing a sanction	
															procedure	penany	u suitetion	
	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;																	
Article	Failure of a	Same as non	n-compli	ance w	ith Article 13:	5 (1) UCC												
137(1) and (2)	person																	
(2)	bringing goods into																	
	the customs																	
	territory of																	
	the Union to																	
	comply with the																	
	obligations																	
	relating to																	
	the																	
	conveyance of the goods																	
	in the																	
	appropriate																	
	appropriate place or to																	
	inform																	
	customs authorities																	
	when the																	
	obligations																	
	cannot be																	
Article	complied; introduction	Same as non	-compli	ance w	ith Article 134	1(1) UCC												
139	or exit of		Compil															
	goods into																	
	and from the																	
	customs																	
	territory of the Union																	
	without																	
	presenting																	
	them to the																	
	customs authorities in																	
	accordance																	
1	with Article																	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	139 of the Code																	
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;				ith Article 134		soo Articlo	Administrat	100 %	100 %	ann Articla	ago Articlo	and Article	an Article		and Article	and Article	
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;	Article 11 (1) LORC, in conjunction with Article 2 (1) (g) LORC (administrat ive smuggling offence), or the latter (criminal smuggling offence).	YES	YES	see Article 15 above	see Article 15 above	see Article 15 above	Administrat ive offence of smuggling: Fine Administrat ive offence of smuggling: Other sanctions	100 % — 600 % of the value of smuggled goods (minimum EUR 500) Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. . In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	100 % — 600 % of the value of smuggled goods (minimum EUR 500) Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits. . In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	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	

UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Criminal offence of smuggling: Fine	In general, 100 % - 600 % of the value of smuggled goods	In general, 200 % - 400 % of the value of smuggled goods								
								Criminal offence of smuggling: Imprisonme nt	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used	Confiscation of smuggled goods, goods used for the								
			Wher unlaw condu may consti an	rful ict					for the commission of the crime and profits. With the	commission of the crime and profits. • Prohibition on obtaining								
			admir ve smug	ce or a					same duration as the prison sentence, at least one of	public subsidies or aid, on contracting with the								
			smug	gling ce, the ficatio					suspension	Public Administrati on, and on applying tax or social								
			based	on llue of gled					from public employment or office; b) disqualificat ion from the	security incentives or benefits: In general, 1 to 3 years.								
			limit accord to the nature the go	varies ding e of					right to passive suffrage; c) disqualificat ion from	• In the case of smuggling of certain goods:								
			and the subject element (the crimin	ne etive ent					public employment or office, profession, trade,	Closure of establishme nt or temporary suspension								
			offeno requir gross	ce res					industry, commerce, etc., provided that the	of activity: In general, from 6 months to 2 years.								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									to disqualificat ion is related to the commission of the crime.									
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;	Article 198 (1) and (4) of the General Tax Law (LGT) and, if the customs authority has first requested its submission, Article 203 LGT.	NO	YES	see Article 15 above	see Article 15 above	see Article 15 above	Article 198.1 and 4 LGT: Fine Art. 203 LGT: Fine	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000) 150 € - 600.000 €	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000) 150 € - 600.000 €	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	
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Same as non-	compli	ance wi	th Article 23 (1	) UCC						<u>.</u>					<u>.</u>	
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	Article 198 (1) and (4) LGT.	NO	YE S	see Article 15 above	see Article 15 above	see Article 15 above	Article 198.1 and 4 LGT: Fine	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000)	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000)	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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	to re- export them within the time limit;																	
Articles 158(3)	Removal of goods from customs supervision;	Same as nor	1-compli	ance wi	th Article 134	(1) UCC.												
Articles 163	Providing customs authorities with false information or documents required by those	Same as bre	ach of A	rticle 1	5 UCC.													
Article 163(1)	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 supplementa ry declaration is lodged, the supporting documents required for the application of the procedure in question;	Same as bre	ach of A	rticle 1.	5 UCC													
Article 163(2)	Failure of the declarant for temporary storage or	Article 198 (1) and (4) of the General Tax Law	NO	YE S	see Article 15 above	see Article 15 above	see Article 15 above	Article 198.1 and 4 LGT: Fine	1 % of the value of the goods (with a minimum of EUR 100	1 % of the value of the goods (with a minimum of EUR 100	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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natu A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	for a customs procedure to provide documents	(LGT) or, if the customs authority has first requested							and a maximum of EUR 6.000)	and a maximum of EUR 6.000)								
	to the customs authorities where Union legislation so requires or where necessary for customs;	its submission, Article 203 LGT.						Art. 203 LGT: Fine	150 € - 600.000 €	150 € - 600.000 €								
Article 166	The use of false statements or any other irregular means by an economic operator in order to obtain an	Depending on the case: — Generally, Article 199 (1) and (7) LGT (administrat ive tax offence).	YES	YE S	see Article 15 above	see Article 15 above	see Article 15 above	Articles 199.1 and 7 LGT: Fine	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000)	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000)	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	
	authorisation from the customs authorities to make use of a simplified declaration	- When the offender obtains or intends to obtain release on the basis of						Administrat ive offence of smuggling: Fine	100 % — 600 % of the value of smuggled goods (minimum EUR 500)	100 % — 600 % of the value of smuggled goods (minimum EUR 500)								
	in accordance with Article 166 of the Code,	false cause, Article 11 (1) LORC, in conjunction with Article 2 (1) (e) LORC (administrat ive smuggling offence), or the latter (criminal smuggling offence). The						Administrat ive offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. In the case of smuggling of certain goods:	· Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits. · In the case of smuggling of certain goods: Closure of establishme								
		interpretatio n of 'false cause' shall take into							Closure of establishme nt or suspension of activity:	nt or suspension of activity: 7 days - definitive								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		account the provisions of Article 2 (1) (g) RD1649/19 98.							7 days - definitive (tobacco); 4 days - 12 months (other cases).	(tobacco); 4 days - 12 months (other cases).								
								Criminal offence of smuggling: Fine	In general, 100 % - 600 % of the value of smuggled goods	In general, 200 % - 400 % of the value of smuggled goods								
								Criminal offence of smuggling: Imprisonme nt	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used for the	Confiscation of smuggled goods, goods used for the commission								
			Wher unlaw condu may consti an admir	vful ict					commission of the crime and profits. • With the same duration as the prison	of the crime and profits. • Prohibition on obtaining public subsidies or aid, on								
			crimit smug offend	ce or a nal					sentence, at least one of the penalties provided for in Article 56.1 CP: a)	contracting with the Public Administrati on, and on applying tax								
			n is gener based the va the smug	ally on llue of gled					suspension from public employment or office; b) disqualificat ion from the right to	or social security incentives or benefits: In general, 1 to 3 years. • In the case								
			goods limit accord to the nature the go	varies ding e of					passive suffrage; c) disqualificat ion from public employment	of smuggling of certain goods: Closure of establishme								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			and the subject of the element (the criminoffen requiring gross negling	ctive ent nal ce res					or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime.	nt or temporary suspension of activity: In general, from 6 months to 2 years.								
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 supplementa ry declaration at the competent customs office and within the specific time-limit;	Depending on the case, if a customs debt is incurred, Article 192 LGT (administrat ive tax offence) or Article 305 (3) CP (crime against the European Union's Treasury); or, if there is no incurrence of a customs debt, Article 198 (1) and (4) LGT (administrat ive tax offence).		YES	see Article 15 above	see Article 15 above	see Article 15 above	Art. 192 LGT: Fine Art. 192 LGT: Other sanctions	50 % — 150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data declared by the infringer · Loss of the possibility to obtain public subsidies or support and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: 1 to 5 years ·	50 % — 150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data declared by the infringer · Loss of the possibility to obtain public subsidies or support and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: 1 to 5 years · Prohibition on	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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Art. 305.3 CP: Fine	on contracting with the public administrati on that would have imposed the penalty: 1 to 5 years. In general, 100 % - 600 % of the	contracting with the public administrati on that would have imposed the penalty: 1 to 5 years. In general, 100 % - 200 % of the								
								Art. 305.3 CP: Prisión	defrauded quota In general, from 1 to 5	defrauded quota -	-							
									years									
								Article 305.3 CC: Other sanctions	Confiscatio n of goods used for the commission of the crime and profits. Prohibition on obtaining public subsidies or aid, and on	Confiscation of goods used for the commission of the crime and profits. Prohibition on obtaining public subsidies or aid, and on applying tax								
			In the that the	e event ne	-				and, and on applying tax or social security incentives or benefits: In general, from 6 months to 8	applying tax or social security incentives or benefits: 3 to 6 years. • A prohibition to contract								
			unlaw condu may const an admin ve tax	vful act itute nistrati					years. • With the same duration as the prison sentence, at least one of	with the Public Administrati on may also be imposed: 3 to 6 years. In certain								
			offen provi	ce					least one of the penalties provided for	circumstanc								

Article	Infringeme	National	Lega	1	N/I	Liability		Type of the	Thresholds		Application	Aggravatin	Mitigating	Settlement	Time limita	tion		Other
UCC	nt UCC	law * 1	A)	re (C /				sanction			of sanctions	g factors	factors					factors
			С	A		NP	LP		NP	LP					Initiating a	Imposing a penalty	Executing a sanction	
			for in						in Article	dissolution					procedure			
			LGT crime again Europ Union Treas under Articl (3) of Crimi Code the	st the bean n's ury le 305 The inal (CP), ficatio ased ent of x and ctive ent nal ceres				Article 198.1 y 4 LGT: Fine	56.1 CP: a) suspension from public employment or office; b) disqualificat ion from the right to passive suffrage; c) disqualificat ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime. 1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000)	of the entity, temporary suspension of activities or temporary closure of establishme nts, and judicial intervention may also be imposed.								
Article 167(1) second subparagr aph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities,	Same as bre	ach of A	rticle 1	5 UCC.		1		1	1	1	1	1		1	1		

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 177	at the time when the customs declaration or a supplementa ry declaration is lodged, the supporting documents required for the application of the procedure in question 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 simplificatio ns in accordance with Article 177 The use of	Article 199 (1) and (7) LGT.	NO Ach of A	YE S	see Article 15 above	see Article 15 above	see Article 15 above	Art. 199.1 y 7 LGT: Fine	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000)	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000)	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	
179	false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs																	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	authorities to make use of other customs simplificatio ns in accordance with Article 179																	
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 simplificatio ns in accordance with Article 182		each of A	rticle 1	77 UCC.													
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 simplificatio ns in accordance with Article 185 of the		each of A	rticle 1	77 UCC.													

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	Code																	
Article 192(2)	Removal or destruction of means of identificatio n affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;	Depending on the case: — Generally, if a customs debt is incurred, Article 192 LGT (administrat ive tax offence) or Article 305 (3) CP (crime against the European Union's Treasury); or, if there is no incurrence of a customs debt, Article 198 (6) LGT (administrat ive tax offence). — By way of exception, where the removal or destruction of the means of identificatio n relates to goods in transit, those goods are presumed to have	YES	YES	see Article 15 above	see Article 15 above	see Article 15 above	Art. 192 LGT: Fine Article 192 LGT: Other sanctions	50 % — 150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data declared by the infringer · Loss of the possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: 1 to 5 years · Prohibition on contracting with the public administrati on that would have imposed the penalty: 1 to 5 years.		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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		been released for consumptio n, unless proof to the contrary is						Art. 305.3 CP: Fine	In general, 100 % - 600 % of the defrauded quota	In general, 100 % - 200 % of the defrauded quota								
		provided, in accordance with the second subparagrap						Art. 305.3 CP: Imprisonme nt	In general, from 1 to 5 years	-								
		h of Article 11 (1) LORC, in conjunction with Article 2 (1) (c) LORC (administrat ive smuggling offence). The interpretatio						Article 305.3 CC: Other sanctions	Confiscatio n of goods used for the commission of the crime and profits. Prohibition on obtaining public subsidies or	Confiscation of goods used for the commission of the crime and profits. • Prohibition on obtaining public subsidies or aid, and on								
		n of 'intended for consumptio n' will be based on Article 2 (1) (c) RD1649/19 98.							aid, and on applying tax or social security incentives or benefits: In general, from 6 months to 8 years.	applying tax or social security incentives or benefits: 3 to 6 years. • A prohibition to contract with the								
		70.							With the same duration as the prison sentence, at least one of the penalties provided for in Article	Public Administrati on may also be imposed: 3 to 6 years. In certain circumstanc es, the dissolution								
									56.1 CP: a) suspension from public employment or office; b) disqualificat ion from the right to passive suffrage; c)	of the entity, temporary suspension of activities or temporary closure of establishme nts, and judicial								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Art. 198.6	ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime. 200 €	may also be imposed. 200 €								
								Administrat ive offence of smuggling: Fine	100 % — 600 % of the value of smuggled goods (minimum EUR 500)	100 % — 600 % of the value of smuggled goods (minimum EUR 500)								
			that the unlaw condu- may consti- an admin ve tax offen- provid for in Articl LGT crime	vful ict itute nistrati cce ded e 192 or a st the bean 1's ury				Administrat ive offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. In the case of smuggling of certain goods: Closure of establishme nt or	Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits. In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>		l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			A) C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			(3) of Crim Code the	inal (CP), ificatio ased e int of x and ctive ent nal ce res					suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	days - definitive (tobacco); 4 days - 12 months (other cases).								
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;	Generally, if a customs debt is incurred, Article 192 LGT (administrat ive tax offence) or Article 305		YES	see Article 15 above	see Article 15 above	see Article 15 above	Art. 192 LGT: Fine Article 192 LGT: Other sanctions	50 % — 150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data declared by the infringer · Loss of the possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities:	50 % — 150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data declared by the infringer · Loss of the possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities:	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	

C     A     NP     LP     NP     LP       alleges false cause, Article 11 (1) LORC, in conjunction with Article 2 (1) (e) LORC (administrati ive smuggling offence), or the latter (crimial smuggling offence). The     Image: Conjunction of the latter (crimial smuggling offence). The     Image: Conjunction of the latter (crimial smuggling offence). The     Image: Conjunction of the latter (crimial smuggling offence).     Image: Conjunction of the offence).     Image: Conjunction of the offence).     Image: Conjunction of the offence).     Image: Conjunction offence).     Image: Conjunction offenc		Initiating a procedur	penalty	a Executing a sanction	
cause,       Article 11       Prohibition       on         (1) LORC,       on       contracting       with the         conjunction       with Article       with the       public         2 (1) (e)       administrati       on that       would have         LORC       imposed the       imposed the       imposed the         offence), or       smuggling       offence), or       functional         the latter       (criminal       Smuggling       offence).       functional         The       interpretatio       uota       functional       functional         uitterpretatio       uota       uota       quota       uota					
n of fishe cause' shall take into account the provisions of Article 2 (1) (ig) RD1649/19 98.       Art. 305.3 (C: Imprisonme nt       In general, from 1 to 5 years       -         Art. 305.3 (C: (1) (ig) RD1649/19 98.       In general, account the provisions of Article 2 (1) (ig) RD1649/19       -       -         98.       Art. 305.3 (C: (1) (ig) RD1649/19       In general, account the prohibition of the crime and profits. - Prohibition on obtaining public       -       -         98.       Sanctions       of the crime and profits. - Prohibition on obtaining public       -       -         98.       Sanctions       of the crime and profits. - Prohibition on obtaining public       -       -         98.       Sanctions       -       -       -       -         98.       Sanctions       -       -       -         98.       Sanctions       -       -       -         98.       Sanctions       -       -       -         99.       Sanctions       -       -       -       -         99.       Sanctions       -       -       -       -       -         90.       -       -       -       -       -       -       -         90.       -       -       -       -       -       - <td></td> <td></td> <td></td> <td></td> <td></td>					

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Art. 199.1 y 7 LGT: Fine Administrat ive offence	provided for in Article 56.1 CP: a) suspension from public employment or office; b) disqualificat ion from the right to passive suffrage; c) disqualificat ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime. 1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000).	es, the dissolution of the entity, temporary suspension of activities or temporary closure of establishme nts, and judicial intervention may also be imposed.								
								of smuggling : Fine	valor de las mercancías objeto de contrabando (mínimo de 500€)	valor de las mercancías objeto de contrabando (mínimo de 500€)								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l :e (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			In the that that the unlaw condu- may	/ful				Administrat ive offence of smuggling : Other sanctions Criminal offence of smuggling: Fine Criminal offence of smuggling: Imprisonme nt Criminal offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 100 % - 600 % of the value of smuggled goods As a general rule, from 1 to 5 years.	<ul> <li>Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits.</li> <li>In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).</li> <li>In general, 200 % - 400 % of the value of smuggled goods.</li> <li>Confiscation of smuggled goods.</li> <li>Confiscation of the crime and profits.</li> <li>Prohibition</li> </ul>								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal nature (C / A)     N       C     A		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
				A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			consti	itute					· With the	on obtaining					I			
			an	luie					same	public								
			admir	nistrati					duration as	subsidies or								
			ve tax						the prison	aid, on								
			offen						sentence, at	contracting								
			provi						least one of	with the								
			for in						the penalties	Public								
			Articl LGT						provided for in Article	Administrati on, and on								
			crime						56.1 CP: a)	applying tax								
			again						suspension	or social								
			Europ						from public	security								
			Unior	ı's					employment	incentives								
			Treas						or office; b)	or benefits:								
			under						disqualificat	In general, 1								
			Articl						ion from the	to 3 years.								
			(3) of						right to	$\cdot$ In the case								
			Crimi Code						passive	of								
			the	(CF),					suffrage; c) disqualificat	smuggling of certain								
				ficatio					ion from	goods:								
			n is b						public	Closure of								
			on the						employment	establishme								
			amou	nt of					or office,	nt or								
			the ta						profession,	temporary								
			fraud	and					trade,	suspension								
			the						industry,	of activity:								
			subject eleme						commerce,	In general, from 6								
			(the	<b>u</b>					etc., provided	months to 2								
			crimi	nal					that the	years.								
			offen						right subject	, , , , , , , , , , , , , , , , , , ,								
			requir						to									
			intent	).					disqualificat									
									ion is									
			Wher unlaw						related to									
			condu						the commission									
			may	ici					of the									
			consti	itute					crime.									
			an															
				nistrati														
			ve															
			smug	gling														
			offen	ce or a														
			crimi															
			smug	ce, the														
			classi	ficatio														
			n is															
			gener	ally														
			based	on														
			the va	lue of														

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l 'e (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 233(1)(a)	Failure of the holder of the holder of the Union transit procedure to present the goods intact at the customs office of destination within the prescribed time limit;	Depending on the case: — Generally, if a customs debt is incurred, Article 192 LGT (administrat ive tax offence) or Article 305 (3) CP (crime	the smug goods limit accor to the nature the go and th subje elema (the crimi offen requin gross negli YES	s (the varies ding e of bods) ne ctive ent nal ce res	see Article 15 above	see Article 15 above	see Article 15 above	Art. 192 LGT: Fine	50 % — 150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the	50 % — 150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above		see Article 15 above	see Article 15 above	
		against the European Union's Treasury); or, if there is no incurrence of a customs debt, Article 198 (6) LGT (administrat ive tax offence). — Where goods in transit are destined for consumptio						Article 192 LGT: Other sanctions	data declared by the infringer · Loss of the possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: 1 to 5 years	declared by the infringer · Loss of the possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: 1 to 5 years · Prohibition								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		n, Article 11 (1) LORC, in conjunction with Article 2 (1) (c) LORC (administrat ive smuggling offence) or							Prohibition on contracting with the public administrati on that would have imposed the penalty: 1 to 5 years.	on contracting with the public administrati on that would have imposed the penalty: 1 to 5 years.								
		the latter (criminal smuggling offence). The interpretatio						Art. 305.3 CP: Fine	In general, 100 % - 600 % of the value of smuggled goods	In general, 200 % - 400 % of the value of smuggled goods								
		n of 'intended for consumptio n' will be based on						Art. 305.3 CP: Imprisonme nt Article	In general, from 1 to 5 years	-								
		Article 2 (1) (c) RD1649/19 98.						305.3 CC: Other sanctions	Confiscatio n of goods used for the commission of the crime and profits.	Confiscation of goods used for the commission of the crime and profits. Prohibition								
									Prohibition on obtaining public subsidies or aid, and on applying tax or social security	subsidies or aid, and on applying tax or social security incentives								
									incentives or benefits: In general, from 6 months to 8 years. • With the	or benefits: 3 to 6 years. • A prohibition to contract with the Public								
									same duration as the prison sentence, at least one of the penalties provided for in Article	Administrati on may also be imposed: 3 to 6 years. • In certain circumstanc es, the dissolution								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Art. 198.6 LGT: Fine	56.1 CP: a) suspension from public employment or office; b) disqualificat ion from the right to passive suffrage; c) disqualificat ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime. $200 \in$	of the entity, temporary suspension of activities or temporary closure of establishme nts, and judicial intervention may also be imposed. 200 €								
								Administrat ive offence of smuggling: Fine Administrat ive offence of smuggling : Other sanctions	100 % — 600 % of the value of smuggled goods (minimum EUR 500) Confiscatio n of smuggled goods, goods used for the commission of the in fingement	100 % — 600 % of the value of smuggled goods (minimum EUR 500) Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits.								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	e (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Criminal offence of smuggling: Fine Criminal offence of smuggling: Imprisonme nt	t and profits. In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 100 % - 600 % of the value of smuggled goods As a general rule, from 1 to 5 years.	<ul> <li>In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).</li> <li>In general, 200 % - 400 % of the value of smuggled goods</li> </ul>								
			that th unlaw condu may consti an	offul itute histrati ce ded e 192 or a st the pean				Criminal offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used for the commission of the crime and profits. With the same duration as the prison sentence, at least one of the penalties provided for in Article 56.1 CP: a) suspension from public employment	Confiscation of smuggled goods, goods used for the commission of the crime and profits. Prohibition on obtaining public subsidies or aid, on contracting with the Public Administrati on, and on applying tax or social security incentives								

Normal Production     Normal Product	Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
Tessiony     Image: Construction of the					A		NP	LP		NP	LP					a	Imposing a penalty	Executing a sanction	
unda     daya dina     in general, in jornal       in Jornal     in general, in jornal     in general, in jornal       in Jornal     in general, in jornal     in general, in jornal       in Jornal     in general, in jornal     in general, in jornal       in Jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal     in general, in jornal       in general, in jornal     in general, in jornal				-						<u>()</u>	1					procedure			
Artice 035       ion forme te       io 3 years         Ion 101 feite       in the case       of         Ion 2006       polline       of         Ion 2006       ion 000       of																			
(1) of the pasitive Continuation Continu										ion from the	to 3 years								
Criminal     undigino       Criminal     undigino       undigino     u											· In the case								
Code (CP)       unique (CP)         Gue (CP)       unique (CP)				Crimi	nal					passive									
da     disquitize     accdit     accdit     accdit       i is back     i is back     i is back     accdit     accdit       i is back     i is back     accdit     Casue of accord     accdit       i is back     accdit     accdit     accdit     accdit       i back     accdit <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>suffrage; c)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										suffrage; c)									
n is back public curver3   and back curver3   and back curver3   finadi and curver3   adjustive curver3   cirverand curver3				the						disqualificat	of certain								
on hom to the too hom to the too hom											goods:								
anon of he be average of the be ave																			
bit kux     prode-source     soupersource       fraud mit     soupersource     soupersource       shoettrie     soupersource     soupersource       office     soupersource     soupersource       outline     soupersource     soupersource <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>employment</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										employment									
Indu and       Inde, subjective, commerce, bispective, commerce, bispe										profession									
nice																			
skiptivie       commany       ngeneral,         element       commany       ngeneral,         (he       ngeneral,       nonts o 2         offices       ngeneral,       nonts o 2         offices       ngeneral,       nonts o 2         offices       ngeneral,       nonts o 2         newto,       ngeneral,       nonts o 2         memb,       elemento,       ngeneral,         unasolu,       ngeneral,       ngeneral,         namb,       elemento,       ngeneral,         unasolu,       ngeneral,       ngeneral,         namb,       elemento,       ngeneral,         unasolu,       elemento,       ngeneral,         namo,       elemento,       ngeneral,         nageneral,											of activity:								
element     etc., from 6     monb to 2       (the     provided     monb to 2       orfinec     right subject       regines     on bit of       regines     on bit of       right subject     on bit of       subject subject     on bit of       right subject     on bit of					ctive														
office     office <td></td> <td></td> <td></td> <td>eleme</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>etc.,</td> <td>from 6</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				eleme						etc.,	from 6								
office     nglise     nglise     nglise       intent).     inis     inis       intent).     inis     inis       whee     inis     related to       unlawed     condet     condet       unlawed     condet     condet       condet     condet     condet       unlawed     constitute     condet       unlawed     constitute     constitute       unlawed     coninit     coninit				(the						provided									
requires     to 0       intent,     disqualified       unlawful     continue       unlawful     the       unlawful     continue       continue     continue       may     continue       an     continue       administrati     continue       ve     continue       smugging     content       offence or a     content       offence or a     content       smugging     content       offence or a											years.								
inen).       disquificat ion is related to related to the conduct       related to the conduct         conduct       commission of the constitute       commission of the constitute       commission of the constitute         an       an         administrati       constitute         smuggling offence, the classificatio       commission offence, the classificatio         n is smuggling offence, the classificatio       commissien is smuggling offence, the classificatio         n is smuggling offence, the classificatio       commissien is smuggling is seconding the sauce of the smuggled goods (the initut varies according to the sauce of the smuggled goods (the initut varies according to the chement       commissien is smuggled goods (the initut varies according and the subjective clease of the subjective       commissien is smuggled is subjective																			
where     ion is in is related to related to the unlawful could wful could wful countsion of the commission of the commission of the commission of the commission of the countsite commission of the countsite cou																			
Whee     related to       unalworkul     the       conduct     commission       ordination     commission       amage     continue       administrati     crime.       administrati     crime.       sruggling     crime.       offence, ite     crime.       sruggling     crime.       offence, ite     crime.       an     crime.       sruggling     crime.       offence, ite     crime.       an     criminal       sruggling     crime.       offence, ite     crime.       an     criminal       sruggling     crime.       offence, ite     crime.       an     criminal       sruggling     crime.       anis     crime.       sruggling     crime.       sruggling     crime.       sruggling     crime.       sruggling     crime.       sruggling				intent	).					ion is									
unlawful     the       conduct     commission       may     commission       of the     crime.       administrati     crime.       administrati     crime.       smagling     crime.       offence or a     crime.       smagling     offence.       offence or a     crime.       smagling     crime.       crime. <td></td> <td></td> <td></td> <td>Wher</td> <td>e</td> <td></td>				Wher	e														
conduct       commission         may       constitute         administrati       crime.         administrati       crime.         smuggling       crime.         offence or a       crime.         smuggling       crime.         offence or a       crime.         generally       crime.         based on       crime.         n's       crime.         generally       crime.         based on       crime.         n's       crime.         generally       crime.         based on       crime.         the value of       crime.         minit varies       crime.         according       crime.         goods (the       crime.         limit varies       crime.         according       crime.         in the value of       crime.         in the       crime.																			
constitute       crime.       crime.         administrati       crime.       crime.         administrati       v       crime.         smuggling       offence or a       criminal         smuggling       offence, the       criminal         smuggling       offence, the       criminal         smuggling       offence, the       criminal         generally       crimal         general																			
an administrati ve smuggling offence or a criminal smuggling offence, the classificatio n is generally based on the value of the smuggled goods (the limit varies according lo the nature of the smuggled goods (the limit varies according lo the nature of the smuggled goods (the limit varies according lo the nature of the goods) and the smuggled goods (the limit varies according lo the nature of the goods) and the smuggled goods (the limit varies according lo the nature of the goods) and the smuggled lo the nature of the goods) and the smuggled lo the limit varies limit varies limi				may						of the									
administrati       ve         ye       smuggling         offence or a       criminal         smuggling       offence, the         classificatio       nis         generally       based on         based on       the value of         the value of       the         goods (the       the         goods (the       the         imit varies       the         according       the         to the       the         subjective       the         element       the         the       the         subjective       the         element       the         the       the         subjective       the         element       the         the       the         subjective       the         subjective       the         the       the         the       the         subjective       the         element       the         the       the         the       the         to the       the         to the       the         to the <td></td> <td></td> <td></td> <td>consti</td> <td>itute</td> <td></td> <td></td> <td></td> <td></td> <td>crime.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				consti	itute					crime.									
ve       ve       ve         smugging       offence or a       ve         offence or a       ve       ve         smugging       offence, the       ve         offence, the       classificatio       ve         n is       generally       ve         generally       based on       ve         the value of       ve       ve         the       ve       ve         goods (the       ve       ve         limit varies       ve       ve         according       ve       ve         to the       nature of       ve         he       subjective       ve       ve         adt the       subjective       ve       ve         element       (the       ve       ve       ve																			
smugging       offence or a         criminal       smugging         smugging       offence, tria         offence, tria       init         offence, tria       init         generally       init         generally       init         based on       init         the value of       init         the       init         goods (the       init varies         according       init varies         according       init varies         add the       subjective         element       (the					nistrati														
offence or a criminal smuggling offence, the classificatio n is generally based on the value of the smuggled goods (the imit varies according to the nature of the goods) add the subjective element (the					~1: <i></i> ~														
criminal         smugging         offence, the         classificatio         n is         generally         based on         the value of         the alue of         the goods (the         imit varies         according         to the         nature of         the goods)         and the         subjective         element         (the				smug	giing														
smuggling offence, the classificatio n is generally based on the value of the smuggled goods (the limit varies according to the nature of the goods) and the subjective element (the				crimi	nal														
offence, the       classificatio         n is       generally         generally       based on         the value of       the         the       goods (the         limit varies       according         to the       nature of         the goods)       and the         subjective       element         (the       init varies         according       init varies         init waries       init varies         init waries       init varies         init waries       init varies         init waries       init waries         init waries <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																			
classificatio       n is         generally       based on         the value of       the         the smuggled       goods (the         goods (the       the         limit varies       according         to the       to the         nature of       the goods)         add the       subjective         element       the         (the       the				offen	ce, the														
generally based on the value of the smuggled goods (the limit varies according to the nature of the goods) and the subjective element (the				classi	ficatio														
based on the value of the value of the smuggled goods (the limit varies according to the nature of the goods) and the subjective element (the																			
the value of the smuggled goods (the limit varies according to the nature of the goods) and the subjective element (the				gener	ally														
the   smuggled   goods (the   limit varies   according   to the   nature of   the goods)   and the   subjective   element   (the																			
smuggled goods (the limit varies according to the nature of the goods) and the subjective element (the					uue of														
goods (the       Imit varies         according       according         to the       nature of         the goods)       and the         subjective       element         (the       imit varies					oled														
limit varies   according   to the   nature of   the goods)   and the   subjective   element   (the				goods	the														
according to the nature of the goods) and the subjective element (the				limit	varies														
to the nature of the goods) and the subjective element (the definition of the good of the				accor	ding														
the goods) and the subjective element (the				to the															
and the subjective element (the																			
subjective element (the				the go	oods)														
element (the																			
(the				subje	ctive														
					ent														
				crimi	nal														

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l :e (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement
			С	A		NP	LP		NP	LP				
			offene requir gross neglig	res										
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Same as non-	compli	ance wi	th Article 23 (1	I) UCC.								
Article 242	Removal of goods from customs supervision;	Same as non-	-compli	ance wi	th Article 134	(1) UCC.								
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.	Article 198 (6) LGT (unless the breach of Article 242 (1) was the instrument for committing another breach that constituted an infringemen t, which would be punishable according to the offence applicable to that latter breach).	No	YES	see Article 15 above	see Article 15 above	see Article 15 above	Art. 198.6 LGT: Fine	200 euros	200 euros	see Article 15 above	see Article 15 above	see Article 15 above	see Article 15 above
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities.	The constructio n of a building in a free zone without prior authorisatio n does not in itself	N/A											

Time limitat	tion		Other factors
Initiating a procedure	Imposing a penalty	Executing a sanction	
see Article 15 above	see Article 15 above	see Article 15 above	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l :e (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		constitute an infringemen t under national law.		1	I	1	1	1		1	1	1	I	1	1	1	1	
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	Failure to notify, in advance, the customs authorities of the exercise of a commercial , industrial or service activity in a free zone in itself does not constitute an infringemen t under national law.	N/A															
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;		-complia	ance wi	th Article 134	(1) UCC.												
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	Same as non-	-complia	ance wi	th Article 15 (2	2) (a) UCC.												

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article	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 Failure of	Depending	YES	YE	see Article	see Article	see Article	Art. 192	50 %—	50 %—	see Article	see Article	see Article	see Article	see Article	see Article	see Article	
257	the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	on the case, if a customs debt is incurred, Article 192 LGT (administrat ive tax offence) or Article 305 (3) CP (crime against the European Union's Treasury); or, if there is no incurrence of a customs debt, Article 198 (6) LGT (administrat ive tax offence).		S	15 above	15 above	15 above	Article 192 LGT: Fine Article 192 LGT: Other sanctions	150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data declared by the infringer · Loss of the possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: 1 to 5 years · Prohibition on contracting	<ul> <li>150 % of the difference between the amount of the debt calculated by the administrati on and the amount of the debt derived from the data declared by the infringer</li> <li>Loss of the possibility to obtain public subsidies or aid and of the right to apply tax benefits and incentives that require prior recognition by the tax authorities: 1 to 5 years</li> <li>Prohibition on contracting with the</li> </ul>	15 above	15 above	15 above	15 above	15 above	15 above	15 above	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									with the public administrati on that would have imposed the penalty: 1 to 5 years.									
								Art. 305.3 CP: Fine	In general, 100 % - 600 % of the defrauded quota	In general, 100 % - 200 % of the defrauded quota								
								Art. 305.3 CP: Imprisonme nt	In general, from 1 to 5 years	-	-							
			In the that t					Article 305.3 CC: Other sanctions	Confiscatio n of goods used for the commission of the crime and profits. Prohibition on obtaining public subsidies or aid, and on applying tax or social security incentives or benefits: In general, from 6 months to 8	subsidies or aid, and on applying tax or social security incentives or benefits: 3 to 6 years. • A prohibition to contract								
			condu may const an admin ve tax offen provi for in	itute nistrati c ded					years. • With the same duration as the prison sentence, at least one of the penalties provided for in Article 56.1 CP: a)	with the Public Administrati on may also be imposed: 3 to 6 years. In certain circumstanc es, the dissolution of the entity,								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			(3) of Crimi Code the	st the bean n's ury le 305 The inal (CP), ficatio ased ent of x and ctive ent nal ce res				Art. 198.6 LGT: Fine	suspension from public employment or office; b) disqualificat ion from the right to passive suffrage; c) disqualificat ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualificat ion is related to the commission of the crime. $200 \in$	temporary suspension of activities or temporary closure of establishme nts, and judicial intervention may also be imposed.								
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Same as non	  -compli	ance wi	th Article 257	UCC.												
Article 263	Failure of the person to lodge a pre- departure declaration in accordance with Article	Depending on the case: — Generally, Article 198 (1) and (4) LGT (administrat	YES	YE S	see Article 15 above	see Article 15 above	see Article 15 above	Article 198.1 y 4 LGT: Fine	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR	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	

Infringeme nt UCC	National law * <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limitation			Other factors
		С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
263 of the Code	ive tax offence). — Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or the latter (criminal smuggling offence).						Administrat         ive offence         of         smuggling:         Fine         Administrat         ive offence         of         smuggling :         Other         sanctions	600 % of the value of smuggled goods (minimum EUR 500) Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. . In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 100 % - 600 % of the value of	6.000) 100 % — 600 % of the value of smuggled goods (minimum EUR 500) Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits. In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases). In general, 200 % - 400 % of the value of								
	nt UCC	nt UCC law * 1 263 of the Code ive tax offence). — Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or the latter (criminal smuggling	nt UCC       law * 1       nature A)         263 of the Code       ive tax offence).       C         263 of the Code       ive tax offence).       -         Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or the latter (criminal smuggling	nt UCClaw * 1nature (C / A)263 of the Codeive tax offence). — Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or the latter (criminal smuggling	nt UCC       law * 1       nature (C / A)         263 of the Code       ive tax offence).       A         263 of the Code       ive tax offence).       -         - Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or the latter (criminal smuggling       Image: Constrained additional add	nt UCC       law *1       nature (C / A)         263 of the Code       ive tax offence).       NP         263 of the Code       ive tax offence).       NP         — Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or the latter (criminal smuggling       Image: Constrained additional structure in the image: Constrained additin the image: Constraine	nt UCC     law * 1     nature (C / A)       263 of the Code     ive tax offence). Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or the latter (criminal smuggling	nt UCC       law*1       nature (C / A)       NP       LP       sanction         263 of the Code       ive tax offence). Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) (a) LORC (administrat ive smuggling offence), or the latter (criminal smuggling offence).       Image: C / A)       Image: C / A)         Administrat ive offence       Where the goods have left       Image: C / A)       Image: C / A)       Image: C / A)         Administrat ive smuggling offence), or the latter (criminal smuggling offence).       Image: C / A)       Image: C / A)       Image: C / A)         Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)         Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)         Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)         Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)         Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)         Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)       Image: C / A)         Image: C / A)       Image: C / A)       Image: C / A)	nt UCC       Iaw       nature (C / A)       NP       LP       NP         263 of the Code       ive tax offence).       offence).       NP       LP       6.000)         263 of the Code       offence).      Where the goods have left the customs territory of the Union, Article 11 (1) LORC, in conjunction with Article 2 (1) LORC (administrat ive smuggling offence).       Image: Code of the Code of the Union, Article 11 (1) CRC, in conjunction with Article 2 (1) CRC (administrat ive smuggling offence).       Image: Code of the Code of th	nt UCC     Iaw *1     nature (C / A)     NP     I.P     smitcion       263 of the Code     ive tax offence), 	Int UCC       Inv * 1*       nature (C/       Sanction       Senction       Image: Constraint of the constraint of t	ut UCC     law * 1*     nature (C / A)     NP     LP     NP     LF     of sanctions     g factors       263 of the Code     C     A     NP     LP     NP     LP     6.000)     6.000)       263 of the offence of have left	at UCC     Iax **     nature (C/)     N     Image: Constraint of the state of the	ntUCC       isw <sup>1-3</sup> nature VC/       sometime       sametime       Control of the contro	nu UCC     ise us     C     A     N     NP     NP     IP     OP     IP     IP	nt UCC     No <sup>*1</sup> N <sup>*1</sup> N <sup>*1</sup> N <sup>*1</sup> N <sup>*1</sup> N <sup>*1</sup> Otherwise of the sector of the s	n1 CCIvVVV

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Criminal offence of smuggling: Imprisonme nt	As a general rule, from 1 to 5 years.	-								
			ve smugg offend crimin smugg offend classi n is genera based the va the smugg goods limit accord to the nature the go and th subject eleme (the crimin subject (the crimin subject eleme (the crimin subject (the crimin subje	rful ict itute iistrati gling ce or a nal gling ce, the ficatio ally on ilue of gled c (the varies ding ce of pods) ne ctive ent nal ce res				Criminal offence of smuggling: Other sanctions	· Confiscatio n of smuggled goods, goods used for the commission of the crime and profits. · With the same duration as the prison sentence, at least one of the penalties provided for in Article 56.1 CP: a) suspension from public employment or office; b) disqualificat ion from the right to passive suffrage; c) disqualificat ion from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to	· Confiscation of smuggled goods, goods used for the commission of the crime and profits. · Prohibition on obtaining public subsidies or aid, on contracting with the Public Administrati on, and on applying tax or social security incentives or benefits: In general, 1 to 3 years. · In the case of smuggling of certain goods: Closure of establishme nt or temporary suspension of activity: In general, from 6 months to 2 years.								
									disqualificat ion is related to the									

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									commission of the crime.									
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				th Article 134													
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;	Article 11.1 LORC, in conjunction with Article 2.1 (e) LORC (administrat ive smuggling offence), or the latter (criminal smuggling offence). The interpretation n of 'false cause' shall take into account the provisions of Article 2 (1) (g) RD1649/19 98.	YES	YES	see Article 15 above	see Article 15 above	see Article 15 above	Administrat ive offence of smuggling: Fine Administrat ive offence of smuggling : Other sanctions	100 % — 600 % of the value of smuggled goods (minimum EUR 500) Confiscatio n of smuggled goods, goods used for the commission of the infringemen t and profits. . In the case of smuggling of certain goods: Closure of establishme nt or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	infringemen	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	

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Legal natur A)	l :e (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Criminal offence of smuggling: Fine Criminal	In general, 100 % - 600 % of the value of smuggled goods As a general	In general, 200 % - 400 % of the value of smuggled goods -	-							
								offence of smuggling: Imprisonme nt	rule, from 1 to 5 years.									
								Criminal offence of smuggling: Other sanctions	Confiscatio n of smuggled goods, goods used	Confiscation of smuggled goods, goods used for the								
			Wher unlaw condu may consti an	/ful ict					for the commission of the crime and profits. With the same	commission of the crime and profits. • Prohibition on obtaining public								
			admin ve smug	ce or a					duration as the prison sentence, at least one of the penalties	subsidies or aid, on contracting with the Public								
			classi n is gener	ce, the ficatio ally					provided for in Article 56.1 CP: a) suspension from public	Administrati on, and on applying tax or social security								
			the smug goods	alue of gled s (the					employment or office; b) disqualificat ion from the right to	incentives or benefits: In general, 1 to 3 years. • In the case								
			accor to the nature the go	e of bods)					passive suffrage; c) disqualificat ion from public	of smuggling of certain goods: Closure of								
			and the subject element (the crimin	ctive ent nal					employment or office, profession, trade, industry,	establishme nt or temporary suspension of activity:								
			offen requir gross neglig	res					commerce, etc., provided that the	In general, from 6 months to 2 years.								

Article UCC	Infringeme nt UCC	National law * <sup>1</sup>	Lega natur A)	l re (C /	N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limita	tion		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									right subject to disqualificat ion is related to the commission of the crime.									
Article 270	Failure of the person to lodge a re- export declaration in accordance with Article 270 of the Code	Same as brea	ach of A	rticle 20	63 UCC.	1	1				1			1	1	1		1
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Same as brea																
Article 274	Failure of the person to lodge a re- export notification in accordance with Article 274 of the Code	Same as brea	ich of A	rticle 26	63 UCC.													

Article UCC	Infringement UCC	National law *1	Lega / A)	al nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen	Time limita	ntion		Other factors
UCC	UCC						1	sanction			of sanctions	glactors	glactors	t				Tactors
			С	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
Article 15	Providing	Customs	Ye	Yes	Strict liability:	Ye	Customs	Fine : customs	200 SEK	No	The criminal	Please see	Please see	YES	It is not	Chapter 35	Chapter	For
	customs	penalty	S		Customs	S		misdemeanour	- 150 000		sanctions are	footnote <sup>3</sup> .	footnote <sup>4</sup> .		possible	§ 1 of the	35 § 7-9	crimes
	authorities with	(administrative)			penalty		administrativ	, negligent	SEK.		mutually	Chapter 29	Chapter		to initiate	Penal Code.	Penal	the
	false	, customs			(administrative		e sanction,	customs			exclusive. A	of the Penal	29 of the		а	Varies	Code.	whole
	information or	misdemeanour,			)		debtor is	offence,			natural	Code.	Penal		procedure	between 2	Varies	general
	documents	customs			Negligence:		liable	customs			person may	Applies to	Code.		if the limit	and 15	between 5	part of
	required by	offence,			customs		regardless if	offence,			not be	all the	Applies to		to impose	years	and 15	the
	those	negligent			misdemeanour,		legal person	smuggling			punished	following	all the		a penalty	depending	years	Penal
		customs			negligent		or natural	offence, illegal			with both an	rows in case	following		has	on the	since a	Code
		offence,			customs		person.	import, illegal			administrativ	there is a	rows in		expired.	maximum	verdict	applies
		smuggling			offence			export			e sanction	criminal act	case there		Applies to	sentence of	has	

\* https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/tullag-2016253 sfs-2016-253; https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20001225-om-straff-for-smuggling sfs-2000-1225: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/brottsbalk-1962700 sfs-1962-700.

## <sup>1</sup> Administrative sanctions

*Tulltillägg* "penalty", chapter 5 5 § customs act (2016:253), is an administrative fine. The debtor that is responsible for submitting a customs declaration is liable for a sanction fee : if they have given incorrect information that risks leading to too low duty and tax, chapter 5 5-7 §§ customs act. The penalty is 20 percent of the customs duty that would not have been charged if the incorrect information had been accepted; for failure to lodge a customs declaration, chapter 5 8 § customs act. The penalty is 20 percent of the customs deb or If there is a customs debt incurred through non-compliance according to article 79 UCC, chapter 5 9 § customs act, and the debtor is obliged to lodge a customs declaration. The penalty is 20 percent of the customs debt. Tulltillägg shall not be levied if the debtor on his own initiative has corrected the incorrect information or reported a situation referred to in article 79 UCC, or if the amount of duty which could have been evaded by the error or inaction is insignificant. Tulltillägg may be lowered if the amount is unreasonable in relation to the inaccuracy or passivity. Tulltillägg may be imposed as long as a customs debt according to article 103 UCC may be notified.

Förseningsavgift, "penalty for late declaration", is an administrative fine for not lodging a supplementary declaration within the time-limit, chapter 5 15 § customs act. The penalty is 500 SEK. If the declaration isn't lodged within a new time-limit, given by Swedish Customs the penalty is 1 000 SEK.

## **Criminal sanctions**

Tullförseelse, "customs misdemeanour", chapter 5 2 § customs act, is an infringement of customs legislation and certain customs decisions. Only natural persons are liable and negligence or intent need to be proven. A customs misdemeanour results in a criminal sanction in the form of a fine. If the infringement is insignificant there is no sanction.

Tullbrott, "customs offence", 8–10 §§ lag (2000:1225) om straff för smuggling. Requires intent. E.g. if failure to lodge a required declaration or to provide required information, or providing customs authorities with false information or documents. by a fine or imprisonment for a maximum of six years.

Examples of particularly aggravating factors are that the act involved very significant amounts, that the perpetrator used false documents or misleading accounting, that the act was part of a crime that was committed systematically or to a greater extent or that the act was otherwise of a particularly dangerous kind.

Vårdslös tullredovisning "Negligent customs accounting", 11 § lag (2000:1225) om straff för smuggling, is a negligent "customs offence". Sanctioned by a maximum of two years in prison. If the infringement is insignificant there is no sanction. Smugglingsbrott, "smuggling offence", 3-5 §§ lag (2000:1225) om straff för smuggling, with sub categories for the smuggling of narcotics 6 §, weapons 6 a § and explosive goods 6 b §. Requires intent. Sanctioned by a fine or imprisonment. Maximum penalty is 10 years in prison (narcotics). According to the smuggling act, 3 §, a person who, in connection with the import into Sweden of goods that are subject to a specific prohibition against or condition for import, intentionally contravenes the prohibition or condition by failing to declare the goods for customs clearance, shall be sentenced for smuggling to a fine or imprisonment for at most two years. The provision contained in the above paragraph also applies to a person who, in connection with such goods being brought into Sweden, intentionally provides incorrect information in conjunction with customs clearance or fails to provide the prescribed information in conjunction with customs clearance and thereby causes a risk that the importation is completed in contravention of the prohibition or condition.

A person shall also be sentenced for smuggling if he or she intentionally: 1. takes out goods from Sweden in contravention of a specific prohibition against or condition for export or following export has control of the goods in contravention of the prohibition or condition:2. during a pending customs clearance has at his or her disposal goods subject to a specific prohibition against or condition for import and thereby causes the import to be completed in contravention of the prohibition or condition; 3. brings into Sweden or takes out of Sweden goods pursuant to a licence that has been granted owing to someone providing incorrect information or failing to provide the prescribed information to a licensing authority or proceeds in such a way at a licensing authority and thereby causes a licence to be granted and the goods to be brought into or taken out of Sweden pursuant to the licence;4, has goods at his or her disposal in contravention of a condition that has been prescribed for or in conjunction with the import or export of the goods; or Examples of aggravating factors are that the act was part of a crime that was committed systematically or to a greater extent, or that it, in view of the circumstances surrounding the importation, exportation or disposal, was of a particularly dangerous nature or that the act otherwise involved a serious violation of a significant public interest.

Olovlig införsel and olovlig utförsel (2000:1225) om straff för smuggling, is used when a smuggling offence is not perpetrated with intent but with gross negligence. Sanctioned by a fine or imprisonment for a maximum of two years.

<sup>2</sup> General rules about fines are to be found in the general Penal Code "brottsbalken". According to chapter 25 fines can range from 200 SEK. Fines proportional to the offender's daily income are used for more serious crimes. The size of the fine depends on your income, while the number of fines relates to the severity of the offense. The size of the fine depends on the seriousness of the offense. The size of the severity of the offense of the size of the severity of the severity of the offense. fine.

<sup>3</sup> There are some specific aggravating and mitigating factors in the smuggling act. In chapter 29 of the general Penal Code "brottsbalken" you find general provisions regarding mitigating and aggravating factors for sentencing range. <sup>4</sup> There are some specific aggravating and mitigating factors in the smuggling act. In chapter 29 of the general Penal Code "brottsbalken" you find general provisions regarding mitigating and aggravating factors for sentencing range.

Article UCC	Infringement UCC	National law *1	Legation / A)		N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limita	ation		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
		offence, illegal import or illegal export. See footnotes.			Gross negligence: illegal import, illegal export Intent: customs misdemeanour, customs offence, smuggling offence			Imprisonment : negligent customs offence, customs offence, smuggling offence, illegal import, illegal export	0-6 years, please	No	and a criminal sanction. Applies to all the following rows.	provided.	is a criminal act provided.		all the following rows.	the crime. Suspension s may apply. Tulltillägg may be imposed as long as a customs debt	gained legal force. Applies to all the following rows.	
								Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s						according to article 103 UCC may be notified. Applies to all the following rows.		
Article 15(1)	Failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls;	Customs misdemeanour	Yes		Negligence, intent	Ye s	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
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	See article 15	Cov	ered by Articl	e 15 UCC													

Article UCC	Infringement UCC	National law *1	Lega / A)	al nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limit:	ation		Other factors
			С	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	declaration, notification or application;																	
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;	See article 15	Cove	ered by Articl	e 15 UCC													
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;	See article 15	Cove	ered by Articl	e 15 UCC													
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	Customs misdemeanour, smuggling offence, illegal import or illegal export	Yes	No	Negligance: customs misdemeanour. Gross negligance: illegal import or illegal export. Intent: smuggling offence	Yes	No	Fine : customs misdemeanour , illegal import, illegal export, smuggling offence Imprisonment : illegal import, illegal export, smuggling offence	200 SEK - 150 000 SEK 0-6 years, see footnotes.	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	ll nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limits	ation		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	which influences its continuation or content;																	
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishmen t of customs formalities by any accessible	Customs misdemeanour, Customs penalty (administrative)	Ye s	Yes	Negligence, gross negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
	means for the period of time required by customs;							Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Interest will be charged. The debt will be enforced.	No	No	Interest will be o	 charge	d. The debt will l	be enforced.	<u> </u>		<u> </u>	<u> </u>		1	1	<u> </u>	<u> </u>	
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Customs misdemeanour	Ye s	No	Negligence, intent	Ye s	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
Article 134(1)	Removal of goods brought into the customs territory of the Union from customs supervision without the permission of	Several possible: Customs penalty (administrative) customs misdemeanour, customs offence, negligent	Ye s	Yes	Strict liability: Customs penalty (administrative ) Negligence: customs misdemeanour, negligent customs offence Gross	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	Fine - customs misdemeanour , negligent customs offence, customs offence, smuggling offence, illegal import,	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	al nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	<b>s</b> <sup>2</sup>	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settleme t
			С	Α		NP	LP		NP	LP				
	the customs authorities, contrary to the first and second sub-paragraphs of Article 134 of the Code;	customs offence, smuggling offence, illegal import. See footnotes			negligence: illegal import, Intent: customs misdemeanour, customs offence, smuggling offence			Imprisonment : negligent customs offence, customs offence, smuggling offence, illegal import, Administrative sanction: Customs penalty	0-6 years, see footnotes. 20 % of the withdraw n customs duty	No Ye s				
Article 134(1)	Removal of goods from customs supervision;	See article 134(1)	Ye s	Yes	Covered by Artic	l cle 134	(1)	1	1		1	1	1	
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;	See article 134(1)	Yes	Yes	Covered by Artic	cle 134	(1)							
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	N/A	N/A	- There are n	o free zones in Swo	eden								

en	Time limita	tion		Other factors
	Initiating a procedur e	Imposing a penalty	Executin g a sanction	

Article UCC	Infringement UCC	National law *1	Lega / A)	ll nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	<b>s</b> <sup>2</sup>	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limit:	ation		Other factors
			C	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	country, to bring those goods directly into that free zone without passing through another part of the customs territory of the Union;												•	•				
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;	See article 134(1)	Yes	Yes	Covered by Artic	ele 134	(1)											
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	See article 134(1)	Yes	Yes	Covered by Artic	cle 134	(1)											
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	See article 134(1)	Ye s	Yes	Covered by Artic	ele 134	(1)											

Article UCC	Infringement UCC	National law *1	Lega / A)	ll nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	s <sup>2</sup>	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limita	ntion		Other factors
			C	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
Article 140	Unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the customs	Customs misdemeanour, Customs penalty (administrative)	Ye s	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
	authorities or in places not designated or approved by those authorities;							Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								
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;	Customs misdemeanour	Yes	No	Negligence, intent	Yes	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Customs misdemeanour	Ye s	No	Negligence, intent	Ye s	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC		see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
Article 149	Failure of the economic operator responsible for	Customs misdemeanour, Customs penalty	Ye s	Yes	Negligence, intent; customs misdemeanour. Strict liability:	Ye s	Customs penalty = administrativ e sanction,	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	ll nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limits	ation		Other factors
			C	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	non-Union goods which are in temporary storage to place those goods	(administrative)			Customs penalty (administrative )		debtor is liable regardless if legal person or natural											
	under a customs procedure or to re- export them within the time limit;						person.	Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								
Articles 158(3)	Removal of goods from customs supervision;	Customs misdemeanour, smuggling offence	Ye s	No	Negligence, intent	Ye s	No	Fine : Customs misdemeanour , smuggling offence Imprisonment : smuggling offence	200 SEK - 150 000 SEK 0-6 years, see footnotes	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
Articles 163	Providing customs authorities with false information or documents required by those	Customs misdemeanour, Customs penalty (administrative)	Ye s	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
							or natural person.	Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								
Article 163(1)	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	Customs misdemeanour, Customs penalty (administrative)	Ye s	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
	the customs declaration or a supplementary declaration is lodged, the							Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								

Article UCC	Infringement UCC	National law *1	Lega / A)	l nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limit:	ation		Other factors
			C	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	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	Customs misdemeanour, Customs penalty (administrative)	Yes	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Yes	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	Fine Administrative sanction: Customs penalty	200 SEK - 150 000 SEK 20 % of the withdraw n customs	No Ye s	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
Article 166	necessary for customs; The use of false	See article 15.	yes	yes	Covered by Artic	cle 15	UCC	penalty	duty									
	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,																	
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified	Penalty for late declaration, Customs misdemeanour	Ye s	Penalty for late declaratio n	Negligence - intent, customs misdemeaour Strict liability - Customs penalty	Ye s	Customs penalty = administrativ e sanction, debtor is liable	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	ll nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limit:	ation		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	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						regardless if legal person or natural person.	Penalty for late declaration	500 kr, 1 000 kr if not fullfilling the obligation within a new period									
Article 167(1) second subparagrap h	specific time- limit; Failure of the declarant for a customs procedure to have in their	Customs misdemeanour	Ye s	No	Negligence, intent	Ye s	No	Fine	given by Swedish Customs 200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
	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																	
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	Customs misdemeanour	Yes	No	Negligence, intent	Yes	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	al nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limit:	ation		Other factors
			С	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	simplifications in accordance with Article 177																	
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	Customs misdemeanour	Yes	No	Negligence, intent	Yes	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
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	Customs misdemeanour	Yes	No	Negligence, intent	Yes	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
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	Customs misdemeanour	Ye s	No	Negligence, intent	Yes	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	ll nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limita	ation		Other factors
			С	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	make use of other customs simplifications in accordance with Article 185 of the Code																	
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;	Customs misdemeanour	Ye s	No	Negligence, intent	Yes		Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
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;	Customs misdemeanour, smuggling offence, illegal import or illegal export	Yes		Negligence: customs misdemeanour. Gross negligence: illegal import or export. Intent: customs misdemeanour and smuggling offence	Yes		Fine : customs misdemeanour , smuggling offence, illegal import or illegal export Imprisonemen t : smuggling offence, illegal import or illegal export		No	UCC	see Article 15 UCC	see Article 15 UCC		see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
Article 233(1)(a)	Failure of the holder of the Union transit procedure to present the goods intact at the customs	Customs misdemeanour, negligant customs offence, customs offence,	Ye s	Yes	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if	Fine : customs midemeanour, negligant customs offence, customs offense	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	l nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limita	ation		Other factors
			C	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	office of destination within the prescribed time limit;	Customs penalty (administrative)			offence. Strict liability - customs penalty (administrative )		legal person or natural person.	Imprisonemen t : negligant customs offence, customs offence	0-6 years, see footnotes	No								
								Administrative sanction: customs penalty	20 % of the withdraw n customs duty	Ye s								
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the	Customs misdemeanour, negligant customs offence, customs offence,	Ye s	Yes	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if	Fine : customs midemeanour, negligant customs offence, customs offense	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
	customs authorities;	customs penalty (administrative)			offence. Strict liability - customs penalty (administrative )		legal person or natural person.	Imprisonemen t : negligant customs offence, customs offence	0-6 years, see footnotes	No								
								Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								
Article 242	Removal of goods from customs supervision;	Customs misdemeanour, negligant customs offence, customs offence,	Ye s	Yes	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if	Fine : customs midemeanour, negligant customs offence, customs offense	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
		customs penalty (administrative)			offence. Strict liability - customs penalty (administrative )		legal person or natural person.	Imprisonemen t : negligant customs offence, customs offence	0-6 years, see footnotes	No								
								Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								

Article	Infringement	National law *1	Log	al nature (C	N/I	Liat	ility	Type of the	Thresholds	, 2	Application	Aggravatin	Mitigatin	Settlemen	Time limit	ation		Other
UCC	UCC	National law	Lega $ $ $/$ A)	ai nature (C	18/1		inty	sanction	1 III esitoius		of sanctions	g factors	g factors	t				factors
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
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	Customs misdemeanour, Customs penalty (administrative)	Ye s	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
	warehousing procedure.							Administrative sanction: customs penalty	the withdraw n customs duty	Ye s								
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Customs misdemeanour	Ye s	No	Negligence, intent	Ye s	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
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	N/A	N/A	- There are no	o free zones in Swe	eden												
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	N/A	N/A	- There are no	o free zones in Swe	eden												
Article 245	the use of false statements or any other irregular means by an economic operator in order to obtain an autorisation from the	See article 15	Ye s	Yes	Covered by Artic	cle 15	UCC											

Article UCC	Infringement UCC	National law *1	Lega / A)	al nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limit	ation		Other factors
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	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																	
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Customs misdemeanour, Customs penalty (administrative)	Ye s	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
								Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Customs misdemeanour, Customs penalty (administrative)	Ye s	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Ye s	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
	mmt,						person.	Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Ye s								
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Customs misdemeanour	Ye s	No	Negligence, intent	Ye s	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	al nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limit:	ation		Other factors
			С	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
Article 267(2)	Failure of the economic operator to present the goods to be taken out of the	Customs misdemeanour, illegal export, smuggling offence.	Ye s	No	Negligence: customs misdemeanour. Gross negligence: illegal export.	Ye s	No	Fine - customs misdemeanour , smuggling offence, illegal export	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
	customs territory of the Union to customs on exit				Intent: customs misdemeanour and smuggling offence			Imprisonment - smuggling offence, illegal export	0-6 years, see footnotes.	No								
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;	Customs misdemeanour, illegal export, smuggling offence.	Yes	No	Negligence: customs misdemeanour. Gross negligence: illegal export. Intent: customs misdemeanour and smuggling offence	Yes	No	Fine - customs misdemeanour , smuggling offence, illegal export Imprisonment - smuggling offence, illegal export	200 SEK - 150 000 SEK 0-6 years, see footnotes	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Customs misdemeanour	Ye s	No	Negligence, intent	Ye s	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article	Customs misdemeanour	Ye s	No	Negligence, intent	Ye s	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	

Article UCC	Infringement UCC	National law *1	Lega / A)	ll nature (C	N/I	Liab	ility	Type of the sanction	Thresholds	2	Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limita	ntion		Other factors
			С	Α		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
	271 of the Code																	
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Customs misdemeanour	Ye s	No	Negligence, intent	Ye s	No	Fine	200 SEK - 150 000 SEK	No	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	YES	see Article 15 UCC	see Article 15 UCC	see Article 15 UCC	