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#### 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
Subject:	COMMISSION STAFF WORKING DOCUMENT Country Sheets Accompanying the document Report from the Commission on the assessment of customs infringements and penalties in Member States Union Customs Code 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			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	art. 87 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	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 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
								Imprisonment	up to 5 years	N/A								
								other	confiscation	N/A								
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	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	N/A		The Polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 94. [Obstructing customs control]</b> 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	YES	NO	Negligence and intent need to be proven in order for	YES	NO	Fine	finest up to 720 times a daily fine	N/A	All the sanctions are applied regardless of the	The Polish national law provides for aggravating	The Polish national law provides for mitigating factors like	Settlement is the type of the special	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

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			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing 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 declaration, notification or application;				the infringement to be committed.			Imprisonment	up to 5 years	N/A	severity of the sanction.	factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, use of violence.	this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringement, 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
							other	confiscation	N/A									
Article 15(2)(b)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification to ensure the authenticity, accuracy and validity of any supporting document;	Art. 87 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finances up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	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 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
								Imprisonment	up to 5 years	N/A								
								other	confiscation	N/A								
Article 23(1)	Failure of the holder of a decision relating to the application of customs legislation to comply with the obligations	N/A - Could obviously result in suspension or revocation of the decision involved. An authorization may be revoked if such behaviour systematic. A coercive measure may be applied. Is not punishable as a crime or misdemeanour																

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	resulting from that decision;																	
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;	N/A - Could obviously result in suspension or revocation of the decision involved. A coercive measure may be applied. An authorization may be revoked if such behaviour systematic. Is not punishable as a crime or misdemeanour																
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishment of customs formalities by any accessible means for the period of time required by customs;	Art. 95 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finer up to 180 times a daily fine	N/A		The Polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 95. [Negligence in documentation]</b> 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	N/A - Interests due are considered punishment enough. Any tax/duty debt shall be enforced, if needed through compulsory 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 second subparagraphs of Article 134 of the Code;	Art. 90 Penal Fiscal Code - Whoever removes the goods or transport means from customs supervision.	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finances up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 90. [Removal from customs supervision]</b> 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, destroys, damages or removes a customs seal.
							Imprisonment	up to 3 years	N/A									
							other	confiscation	N/A									
Article 134(1)	Removal of goods from customs supervision;	Art. 90 Penal Fiscal Code - Whoever removes	YES	NO	Negligence and intent need to be proven in order for the	YES	NO	Fine	finances 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:	Settlement is the type of the special criminal	5 years	10 years	10 years	<b>Article 90. [Removal from customs supervision]</b> 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			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	
		the goods or transport means from customs supervisio n.			infringeme nt to be committed.			Imprisoneme nt	up to 3 years	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 .				punishment shall apply to anyone that, without the consent of the authorised authority, destructs, damages or removes a customs seal.
								other	confiscatio n	N/ A								
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	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	finest 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	<b>Article 94. [Obstructing customs control]</b> 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing 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;	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 infringement to be committed.	YES	NO	Fine	finer up to 720 times a daily fine	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 infringement has been perpetrated 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	10 years	20 years	15 years	<b>Article 86. [Customs smuggling]</b> 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.
							Imprisonment	up to 5 years	N/A									
							other	confiscation	N/A									



Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			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 authority or without a customs declaratio n.	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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	<b>Article 86. [Customs smuggling]</b> 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.
								Imprisoneme nt	up to 5 years	N/ A								
								other	confiscatio n	N/ A								
Article 140	Unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the customs	Art. 90 Penal Fiscal Code - Whoever removes the goods or transport means	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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	<b>Article 90. [Removal from customs supervision]</b> 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.
								Imprisoneme nt	up to 3 years	N/ A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			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	
	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	finest 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	<b>Article 93. [Defective customs operation]</b> 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 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	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	finest 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 years	<b>Article 93. [Defective customs operation]</b> 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 nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												amount of duties evaded, status of the offender, 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	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 93. [Defective customs operation]</b> 1. <i>(repealed)</i> /2. <i>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.</i>
Articles 158(3)	Removal of goods from customs supervision;	Art. 90 Penal Fiscal Code - Whoever removes the goods or transport means from customs supervision.	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, use of	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 90. [Removal from customs supervision]</b> 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.
								Imprisonment	up to 3 years	N/A								
								other	confiscation	N/A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												violence.						
Articles 163	Providing customs authorities with false information or documents required by those	Art. 87 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finer up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	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 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
								Imprisonment	up to 5 years	N/A								
								other	confiscation	N/A								
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	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finer up to 720 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 94. [Obstructing customs control]</b> 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP			NP					LP		Initiating a procedure	
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	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	fines up to 720 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 94. [Obstructing customs control]</b> 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	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	fines up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 85. [Obtaining permission by 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.
								Imprisonment	up to 2 years	N/A								
								other	confiscation	N/A								
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified	N/A																

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing 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 subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question	Art. 94 (1) Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finer up to 720 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 94. [Obstructing customs control]</b> 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 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	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finer up to 720 times a daily fine	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 infringement has been perpetrated	The polish national law provides for mitigating factors like this: cooperation with customs authorities,	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 85. [Obtaining permission by 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
								Imprisonment	up to 2 years	N/A								



Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 177							other	confiscation	N/A		by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, use of violence.	payment of the evaded duties, seriousness of the infringement, 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	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 85. [Obtaining permission by 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.
								Imprisonment	up to 2 years	N/A								
								other	confiscation	N/A								
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	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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 infringement has been perpetrated 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 infringement	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 85. [Obtaining permission by 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.
								Imprisonment	up to 2 years	N/A								
								other	confiscation	N/A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			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	
	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	NO	Fine	finest up to 720 times a daily fine	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	<b>Article 85. [Obtaining permission by 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.
								Imprisoneme nt	up to 2 years	N/ A								
								other	confiscatio n	N/ A								
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	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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.
								Imprisoneme nt	up to 3 years	N/ A								
								other	confiscatio n	N/ A								



Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												violence.						
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 infringement to be committed.	YES	NO	Fine	finer up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 85. [Obtaining permission by 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.
								Imprisonment	up to 2 years	N/A								
								other	confiscation	N/A								
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 infringement to be committed.	YES	NO	Fine	finer up to 720 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 94. [Obstructing customs control]</b> 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		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;	Art. 93 (2) Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 93. [Defective customs operation]</b> 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 supervision.	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 90. [Removal from customs supervision]</b> 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.
								Imprisonment	up to 3 years	N/A								
								other	confiscation	N/A								
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	YES	NO	Negligence and intent need to be proven in order for the	YES	NO	Fine	finest 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:	Settlement is the type of the special criminal	5 years	10 years	10 years	<b>Article 93. [Defective customs operation]</b> 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 nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			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	
	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	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	finest 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	<b>Article 93. [Defective customs operation]</b> 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 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	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	finest 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 years	<b>Article 93. [Defective customs operation]</b> 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 nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, use of violence.	duties, seriousness of the infringement, 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 infringement to be committed.	YES	NO	Fine	finest up to 240 times a daily fine	N/A		The Polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 93. [Defective customs operation]</b> 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 operator in order to obtain an authorisation from the customs authorities for the introduction or exit of goods into or from the customs	Art. 85 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties	The Polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties, seriousness of the infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 85. [Obtaining permission by 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.
								Imprisonment	up to 2 years	N/A								
								other	confiscation	N/A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	territory of the Union without presenting them to customs authorities in accordance with article 245 of the Code											evaded, status of the offender, 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, imports goods	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	fines up to 720 times a daily fine	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 infringement has been perpetrated by organised crime,	The polish national law provides for mitigating factors like this: cooperation with customs authorities, payment of the evaded duties,	Settlement is the type of the special criminal procedure .	10 years	20 years	15 years	<b>Article 86. [Customs smuggling]</b> 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.
								Imprisonement	up to 5 years	N/A								
								other	confiscation	N/A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		from abroad or exports goods abroad without presenting them to the customs authority or without a customs declaration.										recidivism, fraudulent intent, amount of duties evaded, status of the offender, use of violence.	seriousness of the infringement, good faith.					
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;	Art. 85 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finer up to 720 times a daily fine	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 infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure.	5 years	10 years	10 years	<b>Article 85. [Obtaining permission by 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.
								Imprisonment	up to 2 years	N/A								
								other	confiscation	N/A								
Article 270	Failure of the person to lodge a re-export declaration in accordance	Art. 86 Penal Fiscal Code - Whoever, failing to	YES	NO	Negligence and intent need to be proven in order for the	YES	NO	Fine	finer 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:	Settlement is the type of the special criminal	10 years	20 years	15 years	<b>Article 86. [Customs smuggling]</b> 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			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	
	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 or without a customs declaratio n.			infringeme nt to be committed.			Imprisoneme nt	up to 5 years	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.
								other	confiscatio n	N/ A								
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 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 presenting them to the customs authority or without a customs declaratio n.	YES	NO	Negligence and intent need to be proven in order for the infringeme nt to be committed.	YES	NO	Fine	fin es up to 720 times a daily fine	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	<b>Article 86. [Customs smuggling]</b> 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.
								Imprisoneme nt	up to 5 years	N/ A								
								other	confiscatio n	N/ A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			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 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Art. 93 Penal Fiscal Code	YES	NO	Negligence and intent need to be proven in order for the infringement to be committed.	YES	NO	Fine	finest up to 240 times a daily fine	N/A		The polish national law provides for aggravating factors like this: the infringement has been perpetrated by organised crime, recidivism, fraudulent intent, amount of duties evaded, status of the offender, 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 infringement, good faith.	Settlement is the type of the special criminal procedure .	5 years	10 years	10 years	<b>Article 93. [Defective customs operation]</b> 1. <i>(repealed)</i> /2. <i>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.</i>



Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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	YES	Infringement considered as intentional, by nature	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€ 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. <b>Administrative</b> : from 500€ to 330.000€	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 3	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
			<b>BOTH:</b> the infringement is considered as criminal only if: it affects the customs debt in an					Imprisonment	From 1 to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							

\* 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\\_tributarios/Cod\\_download/Documents/RGIT.pdf](https://info.portaldasfinancas.gov.pt/pt/informacao_fiscal/codigos_tributarios/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>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>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 nature (C/ A)		N/I	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		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen t					anciliary sanctions	* footnote 1	* footnote 1							
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 111 of RGIT	NO	YES	Both: negligent and intent	YES	YES	Administrative fine (coima)	From 75 to 3.750€ (in case of negligence) or 7.500 EUR (in case of intent)	From 150 to 7.500€ (in case of negligence) 15.000 EUR	Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was committed	5 years from the moment the infringemen t was committed	5 years from the decision that applies the sanction
								Imprisonemen t	N/A	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	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 committed	5 years from the moment the infringemen t was committed	5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			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 infringement was committed	5 years from the moment the infringement was committed	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 infringement	N/A														

<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 infringement punished with a criminal or non-criminal penalty.

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	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 accomplishment 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	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Not foreseen as customs infringement under RGIT	N/A														
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	YES	YES	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	5 years from the moment the infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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	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€ 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. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
			<b>BOTH:</b> the infringement is considered as criminal only if there is intention (dolus): it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the					Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement														
Article 134(1)	Removal of goods from customs supervision;	Article 92(1)(b) 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€ 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. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
			<b>BOTH:</b> the infringement is considered as criminal only if there is intention (dolus): it					Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement					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	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€ to 82.500 € (in case of	<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. <b>Administrative</b>	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			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> the infringemen t is considered as criminal only if there is intention (dolus): it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen t					Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								anciliary sanctions	* footnote 1	* footnote 1							
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	NO	YES	Both: negligent and intent	YES	YES	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 committed	5 years from the moment the infringemen t was committed	5 years from the decision that applies the sanction



Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			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	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€ 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. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
								Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen t					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€ to 82.500 € (in case of	<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. <b>Administrative</b>	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 committed (for both criminal and non criminal)	5 years from the moment the infringemen t was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonmen t for 2 or more years) and 4 years (imprisonmen t for less than 2 years or criminal fine) from the moment the condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			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> the infringemen t is considered as criminal only if there is intention (dolus): it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen t					Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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	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€ 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. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
								Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							
			<b>BOTH:</b> the infringement is considered as criminal only if there is intention (dolus): it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the														

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement														
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	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€ 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. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
			<b>BOTH:</b> the infringement is considered as criminal only if there is intention (dolus): it					Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement					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)	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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	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€ 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. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
								Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
			ancillary sanctions	* footnote 1				* footnote 1									
			<b>BOTH:</b> the infringement is considered as criminal only if there is intention (dolus): it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the														

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement														
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 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 infringement was committed	5 years from the moment the infringement was committed	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	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€ 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. <b>Administrative</b> : from 500€ to 165.000€ (in case of	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction



Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
										negligence) or 330.000€ (in case of intent)							
				Imprisonement				up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A								
				ancillary sanctions				* footnote 1	* footnote 1								
			<b>BOTH:</b> the infringement is considered as criminal only if there is intention (dolus): it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement														

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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	YES	YES	Infringement considered as intentional, by nature	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€ 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. <b>Administrative</b> : from 500€ to 330.000€	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
								Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							
			<b>BOTH:</b> the infringement is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the infringement is committed in an organized way or has														

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			an international dimension. Otherwise, is a non criminal infringement														
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;	Article 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 infringement was committed	5 years from the moment the infringement was committed	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;	Article 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 infringement was committed	5 years from the moment the infringement was committed	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	Infringement considered as intentional, by nature	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	<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 imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non	5 years from the moment the infringement was committed (for both criminal and non	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			C	A		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. <b>Administrative</b> : 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. <b>Administrative</b> : 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
			<b>BOTH:</b> the infringemen t is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good’s value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen t					Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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;	Article 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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question	Article 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 infringement was committed	5 years from the moment the infringement was committed	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	Infringement considered as intentional, by nature	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	<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 imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non	5 years from the moment the infringement was committed (for both criminal and non	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			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. <b>Administrative</b> : 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. <b>Administrative</b> : 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
			<b>BOTH:</b> the infringemen t is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen t					Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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	YES	YES	Infringement considered as intentional, by nature	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€ 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. <b>Administrative</b> : from 500€ to 330.000€	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
								Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							
			<b>BOTH:</b> the infringement is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the infringement is committed in an organized way or has														



Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			an international dimension. Otherwise, is a non criminal infringement														
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	Infringement considered as intentional, by nature	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€ 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. <b>Administrative</b> : from 500€ to 330.000€	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
			<b>BOTH:</b> the infringement is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than €					Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			50.000; or if the infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement														
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	Article 92(1)(d) and 108 of RGIT			Infringement considered as intentional, by nature	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€ 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. <b>Administrative</b> : from 500€ to 330.000€	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
			<b>BOTH:</b> the infringement is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no					Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			customs debt, if the good's value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen t														
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	YES	NO	Intent	YES	YES	Fine	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.	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.	Criminal fine and impriosonemen t applied by the court	* footnote 2	* footnote 2	No	5 years from the moment the infringemen t was committed	5 years from the moment the infringemen t was committed	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.
								Imprisonemen t	up to 3 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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	YES	YES	Infringement considered as intentional, by nature	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€ 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. <b>Administrative</b> : from 500€ to 330.000€	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
								Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							
			<b>BOTH:</b> the infringement is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the infringement is committed in an organized way or has														

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			an international dimension. Otherwise, is a non criminal infringement														
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. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
								Imprisonment	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
			ancillary sanctions	* footnote 1				* footnote 1									

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			good’s value related to the infringement is higher than € 50.000; or if the infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement														
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	YES	YES	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
								Imprisonement	N/A	N/A							
								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	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	<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.	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
									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)	When an aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)							condemnatory court decisison becomes definite. Non criminal: 5 years from the decision that applies the sanction
			<b>BOTH:</b> the infringemen t is considered as criminal only if there is intention (dolus): it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen					Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							



Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			t														
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 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YES	YES	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
								Imprisonement	N/A	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Article 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YES	YES	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
								Imprisonement	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 with Article 244(2) of the Code	(The UCC article mentioned here does not relate to the lodging of an entry summary declaration) The failure to comply with the obligation to notify in advance the	NO	YES	Both: negligent and intent	YES	YES	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
								Imprisonement	N/A	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		customs authorities about the carrying on of the activities in the free zone is a customs infringement 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	YES	YES	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
								Imprisonment	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	Infringement considered as intentional, by nature	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€ 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. <b>Administrative</b> : from 500€ to 330.000€	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			<b>BOTH:</b> the infringement is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000; or if the infringement is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringement					Imprisonement	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Article 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YES	YES	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
								Imprisonement	N/A	N/A							
								ancillary sanctions	* footnote 1	* footnote 1							

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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 defective goods within the time limit;	Article 108(3)(a) of RGIT	NO	YES	Both: negligent and intent	YES	YES	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction
								Imprisonment	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	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 infringement was committed	5 years from the moment the infringement was committed	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	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€ 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. <b>Administrative</b> : from 500€ to 165.000€ (in case of negligence) or 330.000€ (in case of intent)	Criminal fine and imprisonment applied by the court Administrative fine applied by the customs authority	* footnote 2	* footnote 2	No	5 years from the moment the infringement was committed (for both criminal and non criminal)	5 years from the moment the infringement was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonment for 2 or more years) and 4 years (imprisonment for less than 2 years or criminal fine) from the moment the condemnatory court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			<b>BOTH:</b> the infringemen t is considered as criminal only if there is intention (dolus): it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringemen t is higher than € 50.000; or if the infringemen t is committed in an organized way or has an international dimension. Otherwise, is a non criminal infringemen t					Imprisonemen t	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years								
								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	YES	Infringemen t considered as intentional, by nature	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	<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	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 committed (for both criminal and non criminal)	5 years from the moment the infringemen t was committed (for both criminal and non criminal)	Criminal: between 10 years (imprisonmen t for 2 or more years) and 4 years (imprisonmen t for less than 2 years or criminal fine) from the moment the condemnatory

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds <sup>1</sup>		Application of sanctions	Aggravating factors <sup>2</sup>	Mitigating factors <sup>3</sup>	Settlement	Time limitation		
			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. <b>Administrative</b> : from 250€ to 165.000€	aggravating factor (*footnote 2) occurs, the criminal fine can go from 240 up to 1200 days. <b>Administrative</b> : from 500€ to 330.000€							court decision becomes definite. Non criminal: 5 years from the decision that applies the sanction
			<b>BOTH</b> : the infringement is considered as criminal only if: it affects the customs debt in an amount above € 15.000; or, in the case there is no customs debt, if the good's value related to the infringement is higher than € 50.000. Otherwise, is a non criminal infringement					Imprisonement	up to 4 years or (whenever occurs an aggravating factor - *footnote 2) from 1 to 5 years	N/A							
								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	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 infringement was committed	5 years from the moment the infringement was committed	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	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	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		
			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	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 infringement was committed	5 years from the moment the infringement was committed	5 years from the decision that applies the sanction





Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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	Art. 273. - The use of customs documents, falsified transport or trade documents to the customs authority	YES	NO	Negligence / Intent	YES	YES				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	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 circumstance provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstance provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstances are the same in the sense of reducing the penalty limits by one third.	The right to a mediator shall be communicated to the parties to the main proceedings before the hearing. There is still the possibility for the victim and the offender to reach agreements on civil claims, either directly between them (transaction) or through a third party (civil mediation in criminal proceedings) - in the civil side of the process this will lead to the settlement of the civil action. according to the will of the parties, and in the criminal side of the process will be an element for the judge to	Art. 154: The terms of prescription of criminal liability (1) The terms of prescription of criminal liability are: ... c) 8 years, when the law provides for the crime committed imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding one year or a fine. (2) The time limits provided for in this Article shall	Art. 154: The terms of prescription of criminal liability (1) The terms of prescription of criminal liability are: ... c) 8 years, when the law provides for the crime committed imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding one year or a fine. (2) The time limits provided for in this Article shall	Art. 154: The terms of prescription of criminal liability (1) The terms of prescription of criminal liability are: ... c) 8 years, when the law provides for the crime committed imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding one year or a fine. (2) The time limits provided for in this Article shall	
								Imprisonment	imprisonment 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: Establishment 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 corresponding to a fine day, between 100 and 5,000 lei, is multiplied by								

\* 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 \*)

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										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 individualizing the punishment. The amount of the amount corresponding 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 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	rights.			order the waiver of the sentence, postponement of the sentence, conditional suspension of the execution of the sentence, or to retain mitigating circumstances having the effect of reducing the sentence by one third. conditional release of the person imprisoned in the penitentiary before the full execution of the sentence. The new code also allows for criminal mediation, and from this point of view there will be two categories of crimes. A first category is that for which the conclusion of a mediation agreement between the offender and the victim will prevent the initiation or conduct	run from the date of the commission of the offense. in the case of continuous offenses the term runs from the date of cessation of the action or inaction, in the case of continuing offenses, from the date of the last act or inaction, and in the case of offenses usually from the date of the last act. (3) In the case of progressive offenses, the limitation period for criminal liability shall begin to run from the date of the commission of the action or inaction and shall be calculated in relation to the punishment corresponding to the final result produced.	of the offense. in the case of continuous offenses the term runs from the date of cessation of the action or inaction, in the case of continuing offenses, from the date of the last act or inaction, and in the case of offenses usually from the date of the last act. (3) In the case of progressive offenses, the limitation period for criminal liability shall begin to run from the date of the commission of the action or inaction and shall be calculated in relation to the punishment corresponding to the final result produced.	run from the date of the commission of the offense. in the case of continuous offenses the term runs from the date of cessation of the action or inaction, in the case of continuing offenses, from the date of the last act or inaction, and in the case of offenses usually from the date of the last act. (3) In the case of progressive offenses, the limitation period for criminal liability shall begin to run from the date of the commission of the action or inaction and shall be calculated in relation to the punishment corresponding to the final result produced.	

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

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										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 for the benefit of these legal entities, the prohibition of certain rights may apply				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 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				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other	Contravention / notification of the criminal investigation 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 - postponement 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 determination 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	From 500 lei to 1,500 lei:	From 500 lei to 1,500 lei:	Art. 655. - The facts provided in art. 651 - 653 constitute contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions are ascertained through contravention	Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several		N_A	Art. 154: The terms of prescription of criminal liability (1) The terms of prescription of criminal liability are: ... c) 8 years, when the law provides for the crime committed imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years,	Contraventions - max 12 months after the finding of the deed		
								other	contravention									

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s	
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction		
		which has effects on the application of the measures Commercial policy or other provisions established by special regulations.									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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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.				when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding one year or a fine. (2) The time limits provided for in this Article shall run from the date of the commission of the offense. in the case of continuous offenses the term runs from the date of cessation of the action or inaction, in the case of continuing offenses, from the			



Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 completeness of the information given in the declaration, notification or application;	the submission by an applicant of documents containing inaccurate or incorrect data in order to obtain an authorization 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 corresponding to the final result produced.	Contraventions - max 12 months after the finding of the deed		
								other	contravention									

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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, accuracy and validity of any supporting document;		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	Contraventions - max 12 months after the finding of the deed		
								FINE	from 3,000 to 8,000 lei:	from 3,000 to 8,000 lei:	See Article 15(1) UCC	See Article 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	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	Contraventions - 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	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	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 accomplishment of customs formalities by any accessible means for the period of time required by customs;		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	Contraventions - 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 contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the settlement of a customs		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		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 contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the settlement of a customs debt.		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			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;	Art.277. - When the goods or other goods that have been the object of the offense are not found.	NO	YES	Negligence	YES	YES	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		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		
												See Article 15(1) UCC						
Article 134(1)	Removal of goods from customs supervision;		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			N_A	6 months after committing the act	Contraventions - 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	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	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		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 Union;		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	Contraventions - max 12 months after the finding of the deed		
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;		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	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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: Establishment 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 corresponding 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 individualizing 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 circumstance provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstance provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstances are the same in the sense of reducing the penalty limits by one third.	The right to a mediator shall be communicated to the parties to the main proceedings before the hearing. There is still the possibility for the victim and the offender to reach agreements on civil claims, either directly between them (transaction) or through a third party (civil mediation in criminal proceedings) - in the civil side of the process this will lead to the settlement of the civil action. according to the will of the parties, and in the criminal side of the process will be an element for the judge to order the waiver of the sentence, postponement 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 imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding 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	

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										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 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,				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 the initiation or conduct of criminal proceedings (offenses subject to prior			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 correspon ding to the final result produced.	



Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										when the law provides for imprisonment for a maximum of 10 years; d) 240 and 420 days-fine, when the law provides for imprisonment for a maximum of 20 years; e) 360 and 510 days-fine, when the law provides for imprisonment for more than 20 years or life imprisonment. (5) When by the committed crime the legal person sought to obtain a patrimonial benefit, the special limits of the fine 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				complaint and those prosecuted ex officio but for which reconciliation is possible). A second category is that for which the mediation agreement may be an element for the prosecutor to waive the criminal investigation and to grant the offender a period of 9 months in which to fulfill the obligations assumed by the agreement. For offenses punishable by law up to 7 years, the prosecutor may decide under certain conditions to waive the criminal prosecution if there is no public interest (principle of opportunity of criminal prosecution), ordering the defendant to fulfill certain obligations.				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 fine or imprisonment for a maximum of 2 years, the judge may find the defendant guilty and grant a period of two years in which he fulfills certain obligations, and at the end of the period will decide				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
														whether will apply the sentence - postponeme nt of the sentence.				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other			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 representatives of legal entities whose object of activity is import-export operations or for the benefit of these legal entities, the prohibition of certain rights may also apply, according to art. 64 lit. c) of the Criminal Code.						
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Art. 651. A) the failure by the carrier or his representative to fulfill the obligation to submit to the border customs office the accompanying documents of international means of transport and the documents relating to the goods	NO	YES		YES	YES	Fine	fine of 500 lei to 1500 lei	From 500 lei to 1,500 lei:	See Article 15(1) UCC	See Article 15(1) UCC		N_A			Art. 154: The terms of prescription of criminal liability (1) The terms of prescription of criminal liability are: ... c) 8 years, when the law provides for the crime committed imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years,	

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			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		transported with them; (B) failure by the master, shipowner or agent of the ship to submit a statement of ship's stores within the statutory time limits; C) failure by the postal authorities to declare and submit to the customs authority parcels and postal items which, according to the law, are subject to customs control; D) the failure of the postal bodies to fulfill the obligation to present the list of postal bags to the border customs office;															when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding one year or a fine. (2) The time limits provided for in this Article shall run from the date of the commission of the offense. in the case of continuous offenses the term runs from the date of cessation of the action or inaction, in the case of continuing offenses, from the date of the last act or inaction, and in the case of offenses usually from the date of the last act. (3) In the case of	

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
																	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.	
Article 140	Unloading or trans-shipment 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;		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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657. -	In the case of the contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation		N_A	6 luni de la comiterea faptei	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 contraventions, 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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657. - The	In the case of the contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		



Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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	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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657. - The provisions of	In the case of the contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	settlement of a customs debt.						
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;		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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions are ascertained through contravention reports concluded by the customs personnel who have attributions in this sense. Art. 657. - The provisions of Government	In the case of the contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the settlement of		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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	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	Contravention s - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											no. 2/2001 regarding the legal regime of contraventions, 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/Intent	YES	YES	Imprisonment	imprisonment for 3 to 10 years	Romanian Penal Code - TITLE VI: Criminal liability of the legal person CHAPTER I: General provisions Art. 137: Establishment 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 corresponding 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 contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the settlement of	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 circumstance provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstance provided by art. 75 para. (2) lit. a). However, it should be noted that,	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	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										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 individualizing the punishment. The amount of the amount corresponding 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 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		a customs debt.	whatever the legal basis, the effects of the mitigating circumstances 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 imprisonment for a maximum of 2 years, the judge may find the defendant guilty and grant a period of two years in which he fulfills certain obligations, and at the end of the period will decide whether will apply the sentence - postponement of the sentence.				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 imprisonment 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 imprisonment for a maximum of 10 years; d) 240 and 420 days-fine, when the law provides for imprisonment for a maximum of 20 years; e) 360 and 510 days-fine, when the law provides for imprisonment for more than 20 years or life imprisonment. (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 *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	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 representatives of legal entities whose object of activity is import-export operations or for the benefit of these legal entities, the prohibition of certain rights may apply								

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 apply, according to art. 64 lit. c) of the Criminal Code.						



Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 supplementary 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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 contravention reports concluded by the customs personnel who have attributions in this sense.	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. art. 10 (1) If the same person has committed several contravention s the sanction is applied for each contravention. (2) When the		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						
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	YES	Negligence/Intent	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 contraventions 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 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	The right to a mediator shall be communicated to the parties to the main proceedings before the hearing. There is still the possibility for the victim and the offender to reach agreements	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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.	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.	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	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			Art. 655. - Faptele prevăzute la art. 651 – 653 constituie contravenț ii dacă nu sunt săvârșite în astfel de condiții încât, potrivit legii penale, să constituie infracțiune .					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 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				nt of the 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 the initiation or conduct of criminal proceedings (offenses subject to				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										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 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,				prior 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 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				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										when the law provides for imprisonment for a maximum of 10 years; d) 240 and 420 days-fine, when the law provides for imprisonment for a maximum of 20 years; e) 360 and 510 days-fine, when the law provides for imprisonment for more than 20 years or life imprisonment. (5) When by the committed crime the legal person sought to obtain a patrimonial benefit, the special limits of the fine 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				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 fine or imprisonment for a maximum of 2 years, the judge may find the defendant guilty and grant a period of two years in which he fulfills certain obligations, and at the end of the period will decide whether will apply the sentence - postponement of the sentence.				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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	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	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. art. 10 (1) If the same person has committed several contravention s the sanction is applied for each contravention.		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		



Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	(2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors	
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction		
								Imprisonement	punishes with imprisonment from 2 to 7 years and the prohibition of certain rights.	Romanian Penal Code - TITLE VI: Criminal liability of the legal person CHAPTER I: General provisions Art. 137: Establishment 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 corresponding 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 individualizing the		Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this							

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										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 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,		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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										when the law provides for imprisonment for a maximum of 10 years; d) 240 and 420 days-fine, when the law provides for imprisonment for a maximum of 20 years; e) 360 and 510 days-fine, when the law provides for imprisonment for more than 20 years or life imprisonment. (5) When by the committed crime the legal person sought to obtain a patrimonial benefit, the special limits of the fine 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								

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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) 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:	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. -	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. art. 10 (1) If the same person has committed several contravention s the sanction is applied for each contravention. (2) When 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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor 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 simplifications 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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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. -	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. art. 10 (1) If the same person has committed several contravention s the sanction is applied for each contravention. (2) When the contravention		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		



Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 simplifications 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:	Art. 655. - The facts provided in art. 651 - 653 constitute contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	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 simplifications 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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions are ascertained through contravention reports concluded by the customs	Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			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;		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.	OrdGovernme nt 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 for the most serious contravention or, as the case may be, the general maximum established in this		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 nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			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;		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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance.		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		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	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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs	Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		



Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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:	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.	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. 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 for the most serious contravention or, as the case may be, the general maximum established in this		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 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	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. 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,		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	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 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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions are ascertained through	Government Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance. (3) If several persons participated in the commission of a contravention, the sanction shall be applied to each one separately.						

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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:	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.	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. 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 for the most serious contravention or, as the case may be, the general maximum established in this		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 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	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		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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/Intent	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 circumstance provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstance provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstances are the same in the sense of reducing the penalty limits by one third.	The right to a mediator shall be communicated to the parties to the main proceedings before the hearing. There is still the possibility for the victim and the offender to reach agreements on civil claims, either directly between them (transaction) or through a third party (civil mediation in criminal proceedings) - in the civil side of the process this will lead to the settlement of the civil action. according to the will of the parties, and in the criminal side of the process will be an element for the judge to order the waiver of the sentence, postponement 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 imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding 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	L 86 ** CP

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 the initiation or conduct of criminal proceedings (offenses subject to prior			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 correspon ding to the final result produced.	

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
														complaint and those prosecuted ex officio but for which reconciliation is possible). A second category is that for which the mediation agreement may be an element for the prosecutor to waive the criminal investigation and to grant the offender a period of 9 months in which to fulfill the obligations assumed by the agreement. For offenses punishable by law up to 7 years, the prosecutor may decide under certain conditions to waive the criminal prosecution if there is no public interest (principle of opportunity of criminal prosecution), ordering the defendant to fulfill certain obligations.				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 imprisonment for a maximum of 2 years, the judge may find the defendant guilty and grant a period of two years in which he fulfills certain obligations, and at the end of the period will decide whether will apply the sentence - postponement of the sentence.				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Imprisonme nt	imprisonme nt from 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. 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 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				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										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 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,				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 the initiation or conduct of criminal proceedings (offenses subject to prior				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										when the law provides for imprisonment for a maximum of 10 years; d) 240 and 420 days-fine, when the law provides for imprisonment for a maximum of 20 years; e) 360 and 510 days-fine, when the law provides for imprisonment for more than 20 years or life imprisonment. (5) When by the committed crime the legal person sought to obtain a patrimonial benefit, the special limits of the fine 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				complaint and those prosecuted ex officio but for which reconciliation is possible). A second category is that for which the mediation agreement may be an element for the prosecutor to waive the criminal investigation and to grant the offender a period of 9 months in which to fulfill the obligations assumed by the agreement. For offenses punishable by law up to 7 years, the prosecutor may decide under certain conditions to waive the criminal prosecution if there is no public interest (principle of opportunity of criminal prosecution), ordering the defendant to fulfill certain obligations.				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 circumstance provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstance provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the	N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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	Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											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.						
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;		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	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		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		

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

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code		YES	NO	Negligence/Intent	YES	YES	Imprisonment		Romanian Penal Code - TITLE VI: Criminal liability of the legal person CHAPTER I: General provisions Art. 137: Establishment 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 corresponding 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 individualizing 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 circumstance provided by art. 75 para. (1) lit. d) or the judicial mitigating circumstance provided by art. 75 para. (2) lit. a). However, it should be noted that, whatever the legal basis, the effects of the mitigating circumstances are the same in the sense of reducing the penalty limits by one third.	The right to a mediator shall be communicated to the parties to the main proceedings before the hearing. There is still the possibility for the victim and the offender to reach agreements on civil claims, either directly between them (transaction) or through a third party (civil mediation in criminal proceedings) - in the civil side of the process this will lead to the settlement of the civil action. according to the will of the parties, and in the criminal side of the process will be an element for the judge to order the waiver of the sentence, postponement of the	6 months after committing the act	Contraventions - 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 imprisonment for more than 5 years, but not exceeding 10 years; d) 5 years, when the law provides for the crime of imprisonment for more than one year, but not exceeding 5 years; e) 3 years, when the law provides for the crime of imprisonment not exceeding 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	

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										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 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,				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 the initiation or conduct of criminal proceedings (offenses subject to prior			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 correspon ding to the final result produced.	

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
										when the law provides for imprisonment for a maximum of 10 years; d) 240 and 420 days-fine, when the law provides for imprisonment for a maximum of 20 years; e) 360 and 510 days-fine, when the law provides for imprisonment for more than 20 years or life imprisonment. (5) When by the committed crime the legal person sought to obtain a patrimonial benefit, the special limits of the fine 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				complaint and those prosecuted ex officio but for which reconciliation is possible). A second category is that for which the mediation agreement may be an element for the prosecutor to waive the criminal investigation and to grant the offender a period of 9 months in which to fulfill the obligations assumed by the agreement. For offenses punishable by law up to 7 years, the prosecutor may decide under certain conditions to waive the criminal prosecution if there is no public interest (principle of opportunity of criminal prosecution), ordering the defendant to fulfill certain obligations.				

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	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 *	Legal nature (C/A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors	
			C	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:	Art. 655. - The facts provided in art. 651 - 653 constitute contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. Art. 655. -	Ordinance no. 2/2001 regarding the legal regime of contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions. art. 10 (1) If the same person has committed several contraventions the sanction is applied for each contravention. (2) When the contraventions were ascertained through the same report, the contravention sanctions shall be cumulated without being able to exceed the double of the maximum fine provided for the most serious contravention or, as the case may be, the general maximum established in this ordinance.							

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											The facts provided in art. 651 - 653 constitute contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	(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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other										
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:	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	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	Contravention s - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											and completions by Law no. 180/2002, with subsequent amendments and completions. Art. 655. - The facts provided in art. 651 - 653 constitute contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and	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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 provisions of Government Ordinance no. 2/2001	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		N_A	6 months after committing the act	Contravention s - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			C	A		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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	In the case of the contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the settlement of a customs debt.		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		

Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	In the case of the contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the settlement of a customs debt.		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		



Article UCC	Infringement UCC	National law *	Legal nature (C/ A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factor s
			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		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 contraventions if they are not committed in such conditions that, according to the criminal law, they constitute a crime. Art. 656. - The customs contraventions 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 contraventions, approved with modifications and completions by Law no. 180/2002, with subsequent amendments and completions.	In the case of the contraventions provided in art. 653 lit. a) - c), when the goods can no longer be identified, the infringer is obliged to pay an amount equal to their customs value, to which are added the import duties and other legally due duties representing taxes and duties set at release for free circulation of goods. This measure has the same legal effect as the confiscation of goods in respect of the settlement of a customs debt.		N_A	6 months after committing the act	Contraventions - max 12 months after the finding of the deed		



Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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	§ 72 (1) of Act no. 199/2004: A customs offense / offense is committed by a person who: letter (b) gives 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;	NO	YES	Legal person - strict liability, no fault is examined; Natural person - negligence is enough	YES	YES	Fine	up to 3 319,39 EUR	up to 99 581,75 EUR	only fines	N/A	§ 84b par. 2 and 3 of Act no. 199/2004: the upper limit of the fine is reduced to one tenth if the declarant / applicant himself reports incorrect or false information to the customs office. 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 commencement of control after release or the incorrect / false information has been intentionally provided.	in the case of legal persons - N / A, in the case of natural persons - abbreviated proceedings on a customs offense, the so-called block proceedings - the upper limit of the fine rate is reduced to EUR 331.93, no appeal is admissible here.	in the case of customs offenses (legal persons) - N / A, in the case of customs offenses (natural persons) - the customs authority must initiate infringement proceedings within 30 days from the date of detection	customs offenses (legal entity) - 2 years subjective period, 6 years objective period; customs offenses (natural persons) - within 2 years of the offense	voluntary compliance - within 30 days of the decision becoming final; forced enforcement of the decision - recovery - 10 year subjective period and 20 year objective period	
								Imprisonment	N/A	N/A								
								forfeiture of goods	N/A	N/A								

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

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	Executing a sanction	
		(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 for a certificate of origin																
Article 15(1)	Failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs	§ 72 (1) of Act no. 199/2004: letter (m) disobeys the request of the customs authority; letter (l) disobeyes or otherwise obstructs a	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	reprimand can only be imposed as a separate sanction, the fine also only 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	
								Imprisonement	N/A	N/A								

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limitation			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 administration'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 incorrect, false or 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 UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		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																
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;	§ 72 par. 1 of Act no. 199/2004: letter (c) causes the competent customs authority to issue an 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 commencement 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	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposin g a penalty	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.					
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	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 UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		point 3. - released for free circulation with relief from import duties, point 5.- temporarily stored, point 6. -located in a free zone customs procedure; letter u) otherwise violates customs regulations																
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;	§ 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 accomplishment of customs formalities by any accessible means for the	§ 72 par. 1 of Act no. 199/2004: 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 UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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	N/A	from 1 500 EUR to 1 600 000 EUR	Penalties for a legal person may be imposed individually or several of these penalties side by side. The penalty of publishing a conviction cannot be imposed in isolation.	for example: offender 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 punishment agreement	§ 199 of Act no. 301/2005 Criminal Procedure Code - a police officer is obliged to initiate criminal prosecution no later than 30 days from the receipt of the criminal report	§ 87 of Act no. 300/2005 Criminal Code - the criminality of the crime expires at the end of the limitation period: 3-20 years depending 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 obligation to pay customs duties after the amount of duty has been notified to him by the customs authorities, but also includes actions by a person who wanted to obtain payment of a lower amount of duty than required by law or to avoid it
								Imprisonment	maximum of 12 years	N/A								
								other	N/A	dissolution of legal personality, prohibition of business/activity, publishing of judgement of conviction; protective measure-partial confiscation of property								

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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	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 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 subparagraphs of Article 134 of the Code;	§ 72 par. 1 of Act no. 199/2004: (f) unlawfully seizes or participates in customs supervision; (h) keeps goods which have escaped customs supervision; § 254 (1) of Act no. 300/2005 Criminal law: Whoever threatens the general interest to a greater extent by violating the prohibition or restriction on the import, export or transport of goods.	YES	YES	administrative sanctions - the same as for Article 15 of the UCC; criminal sanctions - the same as under Article 108 UCC	YES	YES	Fine	up to 3 319,39 EUR - administrative sanctions; criminal sanctions - N/A	up to 99 581,75 EUR - administrative sanctions, criminal sanctions- from 1 500 EUR to 1 600 000 EUR	Admin. sentences can be saved separately or together. Penalties under the Criminal Code may be imposed individually or several of these penalties side by side. The penalty of publishing a conviction cannot be imposed in isolation.	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 as in Art. 108 UCC	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art. 108 UCC	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art. 108 UCC	at admin. sanctions - the same as in Art. 15 UCC; in criminal sanctions - the same as in Art. 108 UCC	
								Imprisonment	administrative sanctions - N/A; criminal sanctions - maximum of 12years	N/A								
								other	administrative sanction - forfeiture of goods	administrative sanction - forfeiture of goods; criminal sanctions- dissolution of legal personality, prohibition of business/activity, publishing of judgement of conviction, protective measure- partial confiscation of property								

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 134(1)	Removal of goods from customs supervision;	same as the previous line	Covered by Article 134(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;	§ 72 par. 1 of Act no. 199/2004: (a) illegally imports or exports goods	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	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	
								other	forfeiture of goods	forfeiture of goods								
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;	§ 72 par. 1 of Act no. 199/2004: 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	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	
								other	forfeiture of goods	forfeiture of goods								

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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	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 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	§ 72 par. 1 of Act no. 199/2004: (a) illegally imports or exports goods	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	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	
								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	covered by Article 139 UCC above															

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 140	Unloading or trans-shipment 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	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 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) disobeys or otherwise obstructs a member of the financial administration; (m) disobeys the request of the customs authority	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	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	
								other	reprimand									
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	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 UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					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;	§ 72 par. 1 of Act no. 199/2004: letter e) point 5. - does not comply with the conditions for goods in temporary storage	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	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	
								other	forfeiture of goods	forfeiture of goods								
Articles 158(3)	Removal of goods from customs supervision;	§ 72 par. 1 of Act no. 199/2004: (f) unlawfully seizes or participates in customs supervision; (h) keeps goods which have escaped customs supervision;	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	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	
								other	forfeiture of goods	forfeiture of goods								
Articles 163	Providing customs authorities with false information or documents required by those	see article 15 (2) (a) and b) UCC	Covered by Article 15(2)(a) and (b) 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 supplementary declaration	§ 72 par. 1 of Act no. 199/2004: 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 UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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: (l) disobeys or otherwise obstructs a member of the financial administration; (m) disobeys the request of the customs authority	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	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	Covered by Article 15(2)(a) and (b) 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	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 UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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 supplementary declaration at the competent customs office and within the specific time-limit;																	
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question	§ 72 par. 1 of Act no. 199/2004: 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 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	Covered by Article 15(2)(a) and (b) UCC															



Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			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																	
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	see article 15 (2) (a) and b) UCC	Covered by Article 15(2)(a) 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 simplifications in accordance with Article 182	see article 15 (2) (a) and b) UCC	Covered by Article 15(2)(a) and (b) UCC															

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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 simplifications in accordance with Article 185 of the Code	see article 15 (2) (a) and b) UCC	Covered by Article 15(2)(a) 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 authorities;	§ 72 par. 1 of Act no. 199/2004: (i) infringes customs seals	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 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	see article 15 (2) (a) and b) UCC	Covered by Article 15(2)(a) and (b) UCC															

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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	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 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	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 242	Removal of 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	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 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	Covered by Article 242 UCC															

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP			NP					LP	Initiating a procedure	Imposing a penalty	
	goods covered by the customs warehousing procedure.																	
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	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 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	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 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	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 245	the use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs	see article 15 (2) (a) and b) UCC	Covered by Article 15(2)(a) and (b) UCC															

Article UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravating factors	Mitigating factors	Settlemen t	Time limitation			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	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 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	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 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	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 UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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	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 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	Covered by Article 15(2)(a) and (b) UCC															
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	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 UCC	Infringement UCC	National law*	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			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	§ 72 par. 1 of Act no. 199/2004: 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 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	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 UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
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)	YE S	YE S	Fine	NO	NO	NO	NO	only imprisonment	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 )	

\* Act on the Implementation of European Union Customs Legislation (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7362>); Minor Offences Act (<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://www.pisrs.si/Pis.web/npbDocPdf?idPredpisa=ODLU1872&idPredpisaChng=ZAKO362&type=doc&lang=EN>)

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

<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>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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
															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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 proceedings 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 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, an exit summary declaration, a re-export declaration or a re-export notification, 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		decision which contains <b>incorrect or incomplete 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)																offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		
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 <b>the authenticity, accuracy and validity</b> of any supporting document;	<b>Covered by infringement to Article 15(2)a UCC</b> 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 (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
		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, accuracy or validity</b> of any document supporting the declaration, notification, application or other decision (Article 15(2) of Regulation (EU) No 952/2013)																interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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;	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	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings 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 nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
		the decision (Article 23(1) of Regulation (EU) No 952/2013)																perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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 requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishment of customs formalities by any accessible means for the period of time required by	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	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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 requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings shall not be allowed if three years have elapsed since the day on which the	6 years (The statute of limitations shall be 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
		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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to 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	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings shall not be allowed if three years have elapsed since the	6 years (The statute of limitations shall be 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 lodge</b> with the customs authorities <b>an entry summary 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 supplementary declaration, a pre-departure 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 the document lodged is incorrect or incomplete or															day on which the minor offence was committed .)	conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 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 proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		the time required by an Act for minor offence proceedings 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 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
		(EU) No 952/2013)																be allowed after twice the time required by an Act for minor offence proceedings 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;	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 (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		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	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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 <b>to inform customs authorities when the obligations cannot be complied;</b>	Article 47 (1)(13) of the Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to <b>inform the customs authorities of special circumstance s when goods are brought in</b> , or fails to do so within the specified time period (Article 137 (1)(2) of Regulation (EU) No 952/2013)	YES	YES	both (negligen ce or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
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 .)	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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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	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	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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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 elapsed.)		
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	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	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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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	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	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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)	fine	

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
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 (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
																		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 <b>or the goods are removed from the customs territory of the Union and destroyed</b> (Articles 134(1) and 139(7) of Regulation (EU) No 952/2013)	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		offence proceeding s to become statute-barred has elapsed.)		
Articles 163	Providing customs authorities with <b>false information or documents</b> 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 supplementary declaration, a pre-departure	YES	YES	both (negligen ce or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 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	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 document lodged is incorrect or incomplete or contains 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 proceedings 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 Act Implementing the Customs Legislation of the European Union: The minor offence/ misdemeanor is committed by anyone who fails to provide the customs authorities	YES	YES	both (negligen ce or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 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 proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 supplementary declaration, a pre-departure 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 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 requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
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, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification, or <b>submits an application for an authorisation</b> or any other decision <b>which contains incorrect or incomplete information,</b> 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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;	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	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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		supplementar y declaration, a pre-departure 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 the document lodged is incorrect or incomplete or contains false data (Article 127, 133, 139, 145, 158, 163, <b>167</b> , 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 subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for	Covered by infringement to Article 15(1) UCC 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	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,	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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 requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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 simplifications 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	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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 notification, or <b>submits an application for an authorisation</b> or any other decision <b>which contains incorrect or incomplete 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 perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications 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, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification, or <b>submits an application for an authorisation</b> or any other decision <b>which contains incorrect or incomplete information,</b> or fails to ensure the authenticity, accuracy or validity of any document supporting the declaration, notification, application 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)	fine	



Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		(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 simplifications 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, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification, or <b>submits an application for an authorisation</b> or any other decision <b>which contains incorrect or</b>	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 proceedings 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 simplifications 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, an exit summary declaration, a re-export declaration or	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		a re-export notification, or <b>submits an application for an authorisation</b> or any other decision <b>which contains incorrect or incomplete 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)																shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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	YES	both (negligen ce or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 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 proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	Code;	customs declaration, a temporary storage declaration, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification, or <b>submits an application for an authorisation</b> or any other decision <b>which contains incorrect or incomplete 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 requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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/	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings shall not be allowed if three years have elapsed	6 years (The statute of limitations shall be 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
	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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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:	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings shall not be allowed if three years	6 years (The statute of limitations shall is interrupted by all acts by the	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
	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	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	6 years (The statute of limitations shall is interrupted	2 or 4 years to start executing a sanction and 10 years to	

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 <b>before the customs status of non-Union goods is changed</b> 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)	execute a fine	



Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
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 (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		minor offence proceedings 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 implementation of activities in the free zone (Article 244(2) of Regulation (EU) No 952/2013)	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		required by an Act for minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
																		after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		
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	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, an exit summary declaration, a re-export declaration or 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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)																s shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	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	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 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	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
																		instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		
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 (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of	2 or 4 years to start executing a sanction and 10 years to execute a fine	

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
																		lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		
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 (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the	2 or 4 years to start executing a sanction and 10 years to execute a fine	



Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 supplementary declaration, <b>a pre-departure declaration</b> , 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 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
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 authority when leaving 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 into or <b>takes hidden goods out of</b> the customs territory of	YES	YES	both (negligence or intent)	YES	YES	Fine and confiscation of goods (together)	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 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 proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
		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 authority when leaving the customs territory of the Union (Article 267(2) of Regulation (EU) No 952/2013)	YES	YES	both (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
																		proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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 (negligence or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 be interrupted by all acts by the authority responsible for conducting minor offence proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		storage declaration, a supporting document, a supplementary declaration, a prior declaration, a <b>re-export declaration</b> , an exit summary 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 proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings 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	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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 prior declaration, a re-export declaration, <b>an exit summary declaration</b> , 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		(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 supplementary declaration, a prior declaration, a re-export	YES	YES	both (negligen ce or intent)	YES	YES	Fine	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 1 000 and 75 000 euros	between 400 and 4 000 euros	only fine	see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		declaration, an exit summary declaration, a <b>re-export 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)																minor offence proceedings to become statute-barred has elapsed.)		
Other customs infringemen ts you consider relevant - Article 134 and 267		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 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	between 300 and 1 200 euros	between 2 000 and 125 000 euros	between 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 proceedings 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 proceedings for the purpose of prosecuting the perpetrator, including the act carried out for the requiremen ts of	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 nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		customs controls (Article 134 and 267 of Regulation (EU) No 952/2013)																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 134		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	YE S	YE S	both (negligen ce or intent)	YE S	YE S	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 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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
		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 requirements of lodging an accusatory instrument. After each interruption, the statute of limitations shall resume, but minor offence proceedings shall not be allowed after twice the time required by an Act for minor offence proceedings to become statute-barred has elapsed.)		
Other customs infringements 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	YES	both (negligence or intent)	YES	YES	Fine						see comments	see comments	NO	3 years (Minor offence proceedings 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 proceedings 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 (confiscation of goods).	

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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	YES		both (negligen ce or intent)	YES	YES	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 )	

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		European Union and thus avoids customs control, or whoever transports such goods by means of force or threat, shall be sentenced to imprisonment for up to five years and imposed a fine. 2. whoever is engaged in the transportation of goods into the customs territory of the European Union, thereby 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 constitutes a high financial value, shall be sentenced to imprisonment for between												aggravating circumstance s).	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.					

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 imprisonment	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 nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
		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.																		
Other customs infringemen ts you consider relevant	Forgery or destruction of business documents	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 imprisonment	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 nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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	YES		both (negligen ce or intent)	YES	YES	imprisonmen t	NO	NO	NO	NO	only imprisonment	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 UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		either evading, in whole or in part, the payment of taxes, contributions, or any other prescribed liabilities of natural or legal persons, or to enabling another person to do so, or unlawfully obtained a tax refund, in whole or in part, in the Republic of Slovenia or in other Member States of the European 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												grading of the sentence (mitigating and aggravating circumstance s). If the criminal offense was committed within a criminal organisation, the perpetrator shall be sentenced to imprisonment for between three and twelve years	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.					

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individ ual 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 <sup>7</sup>	
		amount of the outstanding liabilities or liabilities evaded or the unlawful tax refund, notwithstanding 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, contributions or other prescribed liabilities of natural and legal persons, and the total amount of the outstanding liabilities or liabilities evaded, notwithstanding the type of liability, generates a financial gain																		

Article UCC	Infringement UCC	National law*	Legal nature (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			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 <sup>7</sup>	
		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 (C / A) <sup>1</sup>		N/I	Liability		Type of the sanction	Thresholds				Application of sanctions <sup>2</sup>	Aggravating factors <sup>3</sup>	Mitigating factors <sup>4</sup>	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		NP	LP	An individual sole trader <sup>5</sup>	A responsible person of a legal person <sup>6</sup>					Initiating a procedure	Imposing a penalty	Executing a sanction <sup>7</sup>	
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 imprisonment	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	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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: — Administrative tax offences and administrative 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 administrative tax offences (Article 181 (1) LGT), for administrative 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 administrative tax offences (Article 181 (1) LGT), for administrative 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 administrative 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 administrative 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. Administrative tax offences: — Infringement established in Article 192 LGT: Concealment of data, use of fraudulent means, repeated commission of administrative tax offences, financial loss to the Public Treasury (Article 192 LGT). — Infringements laid down in Article 198	Applies to all the following rows. Administrative tax offences: — Infringement 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. Administrative 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, administrative penalty proceedings and criminal proceedings can be initiated as long as liability for the commission of the administrative or criminal offence has not ceased (death or limitation period).	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 commission of a crime offence against the European Union’s Treasury or a criminal smuggling offence is 5 years (Article 133 (1) CP, in conjunction with Article 305 (3) CP and Article 3 LORC). The limitation period is 15 years in case of the application	

\* 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, “LECrin”). <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>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 customs legislation, but they also refer to 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 procedural point of view, criminal proceedings for offenses are processed in accordance with the Criminal Procedure Law (LECrin), while 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).

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	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 requirements of Article 186 LGT, the other penalties indicated in columns J and K may also be imposed. In the case of administrative 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 establishment shall also apply (Article 12(2) LORC). In the case of a criminal offence against the Treasury of the European Union (Article 305 (3) CP), in respect of natural	(1) and (4) LGT, Article 198 (6) LGT and Article 199 (1) and (7) LGT: National legislation does not define specific aggravating factors. — Infringements laid down in Article 203 LGT: National legislation provides for various factors when setting the penalty. Administrative smuggling offences: National legislation (Article 12a LORC and Articles 6 to 12 RD1649/1998) provides for the following aggravating factors: repetition; resistance, negative or obstruction; the use of fraudulent or	the penalty without lodging an appeal against the assessment of the customs debt or against the penalty (Article 188 (3) LGT). — Infringements laid down in Article 198 (1) and (4) LGT, Article 198 (6) 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). — Infringement established in Article 203 LGT: Full compliance with the administrative request before the termination	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 omission of steps in the penalty procedure (Article 211 (1), second	from certain tax proceedings (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). Furthermore, as a special rule, the administrative penalty proceedings initiated for the imposition of the non-pecuniary	applicable to administrative tax offences and administrative smuggling offences is 4 years (Article 189 (2) LGT and Article 15 (1) LORC, respectively). However, once the administrative procedure (for administrative tax offences or administrative smuggling offences) has been initiated, the procedure must generally be concluded within six months (Article 211 (2) LGT and Article 35 (5) RD1649/1998, respectively).	of certain aggravating factors. In the case of administrative tax penalties and administrative smuggling penalties, the limitation period for the sanctions is 4 years (Article 190(2) LGT, in conjunction with Article 66 (a) LGT; Article 15 (2) LORC).	

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	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 circumstances. In the case	interposed means; commission by means of or for the benefit of persons or entities with a special easiness for the commission of the infringement; use of the mechanisms provided for in customs legislation for the simplification 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: the amount subject to fraud; commission within a	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</i> LGT); reduction for payment of the fine in the voluntary period of payment without lodging an appeal against the sanction (Article 188 (3) LGT). Administrative smuggling offences: National legislation (Article 12a LORC (1) (f) and (2) and Article 7 RD1649/1998) provides for the following mitigating factor: the nature of the smuggled goods.	subparagraph, LGT). Administrative smuggling offences relating to: — Recognition of liability following the initiation of penalty proceedings : It allows the omission of steps in the penalty procedure (Article 18 (1) RD1649/1998). — Voluntary payment of the proposed penalty (only applicable when the penalty is purely pecuniary): It allows the omission of steps in the penalty procedure (Article 18 (2) RD1649/1998). Criminal offences (against the European Union's	sanctions provided for in Article 186 LGT cannot be initiated after the expiry of the period of 6 months from the notification of the pecuniary sanctions referred to in Article 186 LGT (Article 209 (2) LGT).			



Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	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 administrations, 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 organisation or group; use of interposed persons or entities, trust businesses or means, or tax havens or no-tax jurisdictions, that conceal or make it difficult to identify certain aspects of the crime; and aggravating circumstances provided for in the general provisions of the Criminal Code (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 infringement due to negligence, and the mitigating circumstances 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 subparagraph, 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	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											closure of the establishment (Article 3 (3) (b) LORC) shall also apply.	with a special easiness for the commission of the offence, and aggravating circumstances 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 circumstances 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 15 above																

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 completeness of the information given in the declaration, notification or application;	Depending on the case: — Generally, if a customs debt is incurred, Article 192 LGT (administrative tax offence) or Article 305 (3) CP (crime against the European Union’s Treasury); or, if there is no incurrance of a customs debt, Article 199 (1) and (7) LGT (administrative tax offence). — Where the offender alleges false cause, Article 11 (1) LORC, in conjunction with Article 2 (1) (e) LORC (administrative smuggling offence), or the latter (criminal smuggling offence). The interpretation of ‘false	YES	YES	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 administration and the amount of the debt derived from the data declared by the infringer	50 % — 150 % of the difference between the amount of the debt calculated by the administration and the amount of the debt derived from the data declared by the infringer	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 192 LGT: Other sanctions	· 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 administration that would have imposed the penalty: 1 to 5 years.	· 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 administration that would have imposed the penalty: 1 to 5 years.								
			In the event that the unlawful conduct may constitute					Art. 305.3 CP: Fine	In general, 100 % - 600 % of the defrauded quota	In general, 100 % - 200 % of the defrauded quota								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			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 (1) (g) RD1649/1998.	an administrative tax offence provided for in Article 192 LGT or a crime against the European Union's Treasury under Article 305 (3) of the Criminal Code (CP), the classification is based on the amount of the tax fraud and the subjective element (the criminal offence requires intent).  Where unlawful conduct may constitute an administrative smuggling offence or a criminal smuggling offence, the classification is generally based on the value of the					Article 305.3 CC: Imprisonment	As a general rule, from 1 to 5 years.	-								
								Article 305.3 CC: Other sanctions	· Confiscation 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 years. · 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) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry,	· Confiscation 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: 3 to 6 years. · A prohibition to contract with the Public Administration may also be imposed: 3 to 6 years. · In certain circumstances, the dissolution of the entity, temporary suspension of activities or temporary closure of establishments, and judicial intervention may also be imposed.								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			smuggled goods (the limit varies according to the nature of the goods) and the subjective element (the criminal offence requires gross negligence) .						commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.									
								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). The minimum is EUR 600 in case the infringement 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 minimum is EUR 600 in case the infringement relates to the entry summary declaration.								
								Administrative 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)								
								Administrative offence of smuggling: Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (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: Imprisonment	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	· Confiscation 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) disqualification from the	· 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 Administration, and on applying tax or social security incentives or benefits: In general, 1 to 3 years.								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.	· In the case of smuggling of certain goods: Closure of establishment 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) UCC																

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 23 (1) UCC																
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishment of customs formalities by any accessible means for the period of	Failure to comply with the obligation to keep documentation on its own does not constitute an infringement 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	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			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 infringement according to Article 203 LGT (in this case, it is the same as the failure to comply with Article 15 UCC).																
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Failure to comply with the obligation to pay import or export duties within the prescribed period does not in itself constitute an infringement under Spanish national law. However, Spanish national law provides for the accrual	N/A															The accrual of the surcharges for the executive period of payment is automatic, it occurs with the beginning of the executive period of payment (therefore, no negligence or



Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 enforcement 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 surcharges is 5%, 10% and 20% of the debt not paid in the voluntary period of payment . The applicable percentage 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 subparagraph, LGT	NO	YES	see Article 15 above	see Article 15 above	see Article 15 above	Article 198.1 and 4 (second subparagraph) 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	YES	see Article 15 above	see Article 15 above	see Article 15 above	Administrative 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	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 subparagraphs of Article 134 of the Code;	LORC (administrative smuggling offence), or the latter (criminal smuggling offence).						Administrative offence of smuggling: Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (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: Imprisonment	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	· Confiscation 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								
			Where unlawful conduct may constitute an															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			administrative smuggling offence or a criminal smuggling offence, the classification 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 criminal offence requires gross negligence)						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) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.	public subsidies or aid, on contracting with the Public Administration, 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 establishment or temporary suspension of activity: In general, from 6 months to 2 years.								
Article 134(1)	Removal of goods from customs supervision;	Same as the breach of Article 134 (1) UCC indicated above.																
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	YES	see Article 15 above	see Article 15 above	see Article 15 above	Administrative 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	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 (administrative smuggling offence), or with the latter (criminal smuggling offence). The lack of information alone does not constitute an infringement.						Administrative offence of smuggling: Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (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: Imprisonment	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	· Confiscation of smuggled goods, goods used for the commission	· Confiscation of smuggled goods, goods used for the commission of the crime								
			Where unlawful conduct may															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			constitute an administrative smuggling offence or a criminal smuggling offence, the classification 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 criminal offence requires gross negligence) .						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) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.	and profits. · Prohibition on obtaining public subsidies or aid, on contracting with the Public Administration, 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 establishment 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 UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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 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;	Same as non-compliance with Article 135 (1) UCC																
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	Same as non-compliance with Article 134 (1) UCC																

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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;	Same as non-compliance with Article 134 (1) UCC																
Article 140	Unloading or trans-shipment 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 (administrative smuggling offence), or the latter (criminal smuggling offence).	YES	YES	see Article 15 above	see Article 15 above	see Article 15 above	Administrative 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	
								Administrative offence of smuggling: Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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: Imprisonment	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	- Confiscation 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) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject	- 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 Administration, 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 establishment or temporary suspension of activity: In general, from 6 months to 2 years.								
			Where unlawful conduct may constitute an administrative smuggling offence or a criminal smuggling offence, the classification 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 criminal offence requires gross negligence)															



Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									to disqualification 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	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	
								Art. 203 LGT: Fine	150 € - 600.000 €	150 € - 600.000 €								
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Same as non-compliance with Article 23 (1) UCC																
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	YES	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	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	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 non-compliance with Article 134 (1) UCC.																
Articles 163	Providing customs authorities with false information or documents required by those	Same as breach of Article 15 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 supplementary declaration is lodged, the supporting documents required for the application of the procedure in question;	Same as breach of Article 15 UCC																
Article 163(2)	Failure of the declarant for temporary storage or	Article 198 (1) and (4) of the General Tax Law	NO	YES	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	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	for a customs procedure to provide documents to the customs authorities where Union legislation so requires or where necessary for customs;	(LGT) or, if the customs authority has first requested its submission, Article 203 LGT.							and a maximum of EUR 6.000)	and a maximum of EUR 6.000)								
								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 authorisation from the customs authorities to make use of a simplified declaration in accordance with Article 166 of the Code,	Depending on the case: — Generally, Article 199 (1) and (7) LGT (administrative tax offence). — When the offender obtains or intends to obtain release on the basis of false cause, Article 11 (1) LORC, in conjunction with Article 2 (1) (e) LORC (administrative smuggling offence), or the latter (criminal smuggling offence). The interpretation of ‘false cause’ shall take into	YES	YES	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	
								Administrative 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)								
								Administrative offence of smuggling: Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity:	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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) RD1649/1998.							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: Imprisonment	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	· Confiscation 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) disqualification from the right to passive suffrage; c) disqualification 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 Administration, 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								
			Where unlawful conduct may constitute an administrative smuggling offence or a criminal smuggling offence, the classification is generally based on the value of the smuggled goods (the limit varies according to the nature of the goods)															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			and the subjective element (the criminal offence requires gross negligence) .						or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification 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 supplementary 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 (administrative 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 (administrative tax offence).	YES	YES	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 administration and the amount of the debt derived from the data declared by the infringer	50 % — 150 % of the difference between the amount of the debt calculated by the administration and the amount of the debt derived from the data declared by the infringer	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	
								Art. 192 LGT: Other sanctions	· 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	· 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								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									on contracting with the public administration that would have imposed the penalty: 1 to 5 years.	contracting with the public administration 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: Prisión	In general, from 1 to 5 years	-								
								Article 305.3 CC: Other sanctions	· Confiscation 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 years. · With the same duration as the prison sentence, at least one of the penalties provided for	· Confiscation 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: 3 to 6 years. · A prohibition to contract with the Public Administration may also be imposed: 3 to 6 years. · In certain circumstances, the								
			In the event that the unlawful conduct may constitute an administrative tax offence provided															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			for in Article 192 LGT or a crime against the European Union’s Treasury under Article 305 (3) of the Criminal Code (CP), the classification is based on the amount of the tax fraud and the subjective element (the criminal offence requires intent).						in Article 56.1 CP: a) suspension from public employment or office; b) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.	dissolution of the entity, temporary suspension of activities or temporary closure of establishments, and judicial intervention may also be imposed.								
								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 6.000)	1 % of the value of the goods (with a minimum of EUR 100 and a maximum of EUR 6.000)								
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities,	Same as breach of Article 15 UCC.																

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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 simplifications in accordance with Article 177	Article 199 (1) and (7) LGT.	NO	YES	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	
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	Same as breach of Article 177 UCC.																



Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	authorities to make use of other customs simplifications 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 simplifications in accordance with Article 182	Same as breach of Article 177 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 simplifications in accordance with Article 185 of the	Same as breach of Article 177 UCC.																

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 identification 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 (administrative tax offence) or Article 305 (3) CP (crime against the European Union’s Treasury); or, if there is no incurrance of a customs debt, Article 198 (6) LGT (administrative tax offence). — By way of exception, where the removal or destruction of the means of identification 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	50 % — 150 % of the difference between the amount of the debt calculated by the administration and the amount of the debt derived from the data declared by the infringer	50 % — 150 % of the difference between the amount of the debt calculated by the administration and the amount of the debt derived from the data declared by the infringer	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 192 LGT: Other sanctions	· 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 administration that would have imposed the penalty: 1 to 5 years.	· 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 administration that would have imposed the penalty: 1 to 5 years.								

Article UCC	Infringeme nt UCC	National law * 1	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
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		been released for consumption, unless proof to the contrary is provided, in accordance with the second subparagraph of Article 11 (1) LORC, in conjunction with Article 2 (1) (c) LORC (administrative smuggling offence). The interpretation of ‘intended for consumption’ will be based on Article 2 (1) (c) RD1649/1998.						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: Imprisonment	In general, from 1 to 5 years	-								
								Article 305.3 CC: Other sanctions	· Confiscation 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 years. · 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) disqualification from the right to passive suffrage; c) disqualification	· Confiscation 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: 3 to 6 years. · A prohibition to contract with the Public Administration may also be imposed: 3 to 6 years. · In certain circumstances, the dissolution of the entity, temporary suspension of activities or temporary closure of establishments, and judicial intervention								

Article UCC	Infringeme nt UCC	National law * 1	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
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									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.	may also be imposed.								
								Art. 198.6 LGT: Fine	200 €	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)								
			In the event that the unlawful conduct may constitute an administrati ve tax offence provided for in Article 192 LGT or a crime against the European Union’s Treasury under					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 establishe 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 establishe nt or suspension of activity: 7								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			Article 305 (3) of the Criminal Code (CP), the classification is based on the amount of the tax fraud and the subjective element (the criminal offence requires intent).						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;	Depending on the case: — Generally, if a customs debt is incurred, Article 192 LGT (administrative 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 (administrative tax offence). — Where the offender	YES	YES	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 administration and the amount of the debt derived from the data declared by the infringer	50 % — 150 % of the difference between the amount of the debt calculated by the administration and the amount of the debt derived from the data declared by the infringer	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 192 LGT: Other sanctions	· 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:	· 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:								

Article UCC	Infringeme nt UCC	National law * 1	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
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		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 interpretatio n of ‘false cause’ shall take into account the provisions of Article 2 (1) (g) RD1649/19 98.							1 to 5 years · Prohibition on contracting with the public administrati on that would have imposed the penalty: 1 to 5 years.	1 to 5 years · Prohibition on contracting with the public administrati on that would have imposed the penalty: 1 to 5 years.								
								Art. 305.3 CP: Multa	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	-								
								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 years. · With the same duration as the prison sentence, at least one of the penalties	· Confiscation 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: 3 to 6 years. · A prohibition to contract with the Public Administrati on may also be imposed: 3 to 6 years. · In certain circumstanc								

Article UCC	Infringeme nt UCC	National law * 1	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
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									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.	es, the dissolution of the entity, temporary suspension of activities or temporary closure of establishe nts, and judicial intervention may also be imposed.								
								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).								
								Administrat ive offence of smuggling : Fine	100% - 600% del valor de las mercancías objeto de contrabando (mínimo de 500€)	100% - 600% del valor de las mercancías objeto de contrabando (mínimo de 500€)								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Administrative offence of smuggling : Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (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: Imprisonment	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the crime and profits.	· Confiscation of smuggled goods, goods used for the commission of the crime and profits. · Prohibition								
			In the event that the unlawful conduct may															



Article UCC	Infringeme nt UCC	National law * 1	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
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			constitute an administrative tax offence provided for in Article 192 LGT or a crime against the European Union’s Treasury under Article 305 (3) of the Criminal Code (CP), the classification is based on the amount of the tax fraud and the subjective element (the criminal offence requires intent).  Where unlawful conduct may constitute an administrative smuggling offence or a criminal smuggling offence, the classification is generally based on the value of						· 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) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.	on obtaining public subsidies or aid, on contracting with the Public Administration, 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 establishment or temporary suspension of activity: In general, from 6 months to 2 years.								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			the smuggled goods (the limit varies according to the nature of the goods) and the subjective element (the criminal offence requires gross negligence)															
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;	Depending on the case: — Generally, if a customs debt is incurred, Article 192 LGT (administrative tax offence) or Article 305 (3) CP (crime against the European Union’s Treasury); or, if there is no incurrance of a customs debt, Article 198 (6) LGT (administrative tax offence). — Where goods in transit are destined for consumptio	YES	YES	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 administration and the amount of the debt derived from the data declared by the infringer	50 % — 150 % of the difference between the amount of the debt calculated by the administration and the amount of the debt derived from the data declared by the infringer	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 192 LGT: Other sanctions	· 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 ·	· 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	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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 (administrative smuggling offence) or the latter (criminal smuggling offence). The interpretation of ‘intended for consumption’ will be based on Article 2 (1) (c) RD1649/1998.							Prohibition on contracting with the public administration that would have imposed the penalty: 1 to 5 years.	on contracting with the public administration that would have imposed the penalty: 1 to 5 years.								
								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								
								Art. 305.3 CP: Imprisonment	In general, from 1 to 5 years	-								
								Article 305.3 CC: Other sanctions	· Confiscation 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 years. · With the same duration as the prison sentence, at least one of the penalties provided for in Article	· Confiscation 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: 3 to 6 years. · A prohibition to contract with the Public Administration may also be imposed: 3 to 6 years. · In certain circumstances, the dissolution								

Article UCC	Infringeme nt UCC	National law * 1	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
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									56.1 CP: a) suspension from public employment or office; b) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.	of the entity, temporary suspension of activities or temporary closure of establishments, and judicial intervention may also be imposed.								
								Art. 198.6 LGT: Fine	200 €	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)								
								Administrat ive offence of smuggling : Other sanctions	Confiscatio n of smuggled goods, goods used for the commission of the infringemen	Confiscation of smuggled goods, goods used for the commission of the infringemen t and profits.								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									t and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	· In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (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: Imprisonment	As a general rule, from 1 to 5 years.	-								
								Criminal offence of smuggling: Other sanctions	· Confiscation 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 Administration, and on applying tax or social security incentives								
			In the event that the unlawful conduct may constitute an administrative tax offence provided for in Article 192 LGT or a crime against the European Union's															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			Treasury under Article 305 (3) of the Criminal Code (CP), the classification is based on the amount of the tax fraud and the subjective element (the criminal offence requires intent).  Where unlawful conduct may constitute an administrative smuggling offence or a criminal smuggling offence, the classification 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 criminal						or office; b) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.	or benefits: In general, 1 to 3 years. · In the case of smuggling of certain goods: Closure of establishment or temporary suspension of activity: In general, from 6 months to 2 years.								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			offence requires gross negligence)															
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Same as non-compliance with Article 23 (1) UCC.																
Article 242	Removal of goods from customs supervision;	Same as non-compliance with 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 infringement, 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	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 construction of a building in a free zone without prior authorisation does not in itself	N/A															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		constitute an infringement under national law.																
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 infringement under national law.	N/A															
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Same as non-compliance with 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-compliance with Article 15 (2) (a) UCC.																



Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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;	Depending on the case, if a customs debt is incurred, Article 192 LGT (administrative tax offence) or Article 305 (3) CP (crime against the European Union's Treasury); or, if there is no incurrance of a customs debt, Article 198 (6) LGT (administrative tax offence).	YES	YES	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 administration and the amount of the debt derived from the data declared by the infringer	50 % — 150 % of the difference between the amount of the debt calculated by the administration and the amount of the debt derived from the data declared by the infringer	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 192 LGT: Other sanctions	· 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	· 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								

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									with the public administration that would have imposed the penalty: 1 to 5 years.	public administration 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: Imprisonment	In general, from 1 to 5 years	-								
								Article 305.3 CC: Other sanctions	<div><div>· Confiscation of goods used for the commission of the crime and profits.</div><div>· Prohibition on obtaining public subsidies or aid, and on applying tax or social security incentives or benefits: In general, from 6 months to 8 years.</div><div>· With the same duration as the prison sentence, at least one of the penalties provided for in Article 56.1 CP: a)</div></div>	<div><div>· Confiscation of goods used for the commission of the crime and profits.</div><div>· Prohibition on obtaining public subsidies or aid, and on applying tax or social security incentives or benefits: 3 to 6 years.</div><div>· A prohibition to contract with the Public Administration may also be imposed: 3 to 6 years.</div><div>· In certain circumstances, the dissolution of the entity,</div></div>								
			In the event that the unlawful conduct may constitute an administrative tax offence provided for in Article 192															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			LGT or a crime against the European Union’s Treasury under Article 305 (3) of the Criminal Code (CP), the classification is based on the amount of the tax fraud and the subjective element (the criminal offence requires intent).						suspension from public employment or office; b) disqualification from the right to passive suffrage; c) disqualification from public employment or office, profession, trade, industry, commerce, etc., provided that the right subject to disqualification is related to the commission of the crime.	temporary suspension of activities or temporary closure of establishments, and judicial intervention may also be imposed.								
								Art. 198.6 LGT: Fine	200 €	200 €								
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Same as non-compliance with 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	YES	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	

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	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 (administrative smuggling offence), or the latter (criminal smuggling offence).							6.000)	6.000)								
								Administrative 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)								
								Administrative offence of smuggling : Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (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								

Article UCC	Infringeme nt UCC	National law * 1	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
			C	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.	-								
								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 disqualificat ion is related to the	· 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.								
			Where unlawful conduct may constitute 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 to the nature of the goods) and the subjective element (the criminal offence requires gross negligence) .															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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	Same as non-compliance with Article 134 (1) 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;	Article 11.1 LORC, in conjunction with Article 2.1 (e) LORC (administrative smuggling offence), or the latter (criminal smuggling offence). The interpretation of ‘false cause’ shall take into account the provisions of Article 2 (1) (g) RD1649/1998.	YES	YES	see Article 15 above	see Article 15 above	see Article 15 above	Administrative 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	
								Administrative offence of smuggling : Other sanctions	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).	· Confiscation of smuggled goods, goods used for the commission of the infringement and profits. · In the case of smuggling of certain goods: Closure of establishment or suspension of activity: 7 days - definitive (tobacco); 4 days - 12 months (other cases).								

Article UCC	Infringeme nt UCC	National law * 1	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
			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 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	· 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.								
			Where unlawful conduct may constitute 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 to the nature of the goods) and the subjective element (the criminal offence requires gross negligence)															

Article UCC	Infringement UCC	National law * 1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									right subject to disqualification 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 breach of Article 263 UCC.																
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Same as breach of Article 263 UCC.																
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Same as breach of Article 263 UCC.																



Article UCC	Infringement UCC	National law *1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			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	Customs penalty (administrative) , customs misdemeanour, customs offence, negligent customs offence, smuggling	Yes	Yes	Strict liability: Customs penalty (administrative ) Negligence: customs misdemeanour, negligent customs offence	Yes	Customs penalty = administrative sanction, debtor is liable regardless if legal person or natural person.	Fine : customs misdemeanour , negligent customs offence, customs offence, smuggling offence, illegal import, illegal export	200 SEK - 150 000 SEK.	No	The criminal sanctions are mutually exclusive. A natural person may not be punished with both an administrative sanction	Please see footnote <sup>3</sup> . Chapter 29 of the Penal Code. Applies to all the following rows in case there is a criminal act	Please see footnote <sup>4</sup> . Chapter 29 of the Penal Code. Applies to all the following rows in case there	YES	It is not possible to initiate a procedure if the limit to impose a penalty has expired. Applies to	Chapter 35 § 1 of the Penal Code. Varies between 2 and 15 years depending on the maximum sentence of	Chapter 35 § 7-9 Penal Code. Varies between 5 and 15 years since a verdict has	For crimes the whole general part of the Penal Code applies .

\* [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/tullag-2016253_sfs-2016-253); [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20001225-om-straft-for-smuggling\\_sfs-2000-1225](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20001225-om-straft-for-smuggling_sfs-2000-1225); [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/brottsbalk-1962700\\_sfs-1962-700](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/brottsbalk-1962700_sfs-1962-700).

1 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. Sanctioned 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** “illegal import” and “illegal export”, 7 § lag (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 to 150 000 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 One-time monetary fines are mostly used for minor offenses. The size of the fine depends on the seriousness of the offense. The income has no impact on the size of the 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			Other factors
			C	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  Administrative sanction: Customs penalty	0-6 years, please..          20 % of the withdrawn customs duty	No          Yes	and a criminal sanction. Applies to all the following rows.	provided.	is a criminal act provided.		all the following rows.	the crime. Suspensions may apply. Tulltillägg may be imposed as long as a customs debt according to article 103 UCC may be notified. Applies to all the following rows.	gained legal force. 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	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 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	Covered by Article 15 UCC															

Article UCC	Infringement UCC	National law *1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing 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	Covered by Article 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	Covered by Article 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 negligence: illegal import or illegal export. Intent: smuggling offence	Yes	No	Fine : customs misdemeanour , illegal import, illegal export, smuggling offence	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	
							Imprisonment : illegal import, illegal export, smuggling offence	0-6 years, see footnotes.	No									

Article UCC	Infringement UCC	National law *1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	which influences its continuation or content;																	
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishment of customs formalities by any accessible means for the period of time required by customs;	Customs misdemeanour, Customs penalty (administrative)	Yes	Yes	Negligence, gross negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative)	Yes	Customs penalty = administrative 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 withdrawn customs duty	Yes								
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 charged. The debt will be enforced.													
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	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 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	Yes	Yes	Strict liability: Customs penalty (administrative) Negligence: customs misdemeanour, negligent customs offence Gross	Yes	Customs penalty = administrative 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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,	0-6 years, see footnotes.	No								
								Administrative sanction: Customs penalty	20 % of the withdrawn customs duty	Yes								
Article 134(1)	Removal of goods from customs supervision;	See article 134(1)	Yes	Yes	Covered by Article 134(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 Article 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 no free zones in Sweden															

Article UCC	Infringement UCC	National law *1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing 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 Article 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 Article 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)	Yes	Yes	Covered by Article 134(1)													

Article UCC	Infringement UCC	National law *1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			Other factors
			C	A		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 authorities or in places not designated or approved by those authorities;	Customs misdemeanour, Customs penalty (administrative)	Yes	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Yes	Customs penalty = administrative 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 withdrawn customs duty	Yes								
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	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		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	Yes	Yes	Negligence, intent; customs misdemeanour. Strict liability:	Yes	Customs penalty = administrative 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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;	(administrative)			Customs penalty (administrative )		debtor is liable regardless if legal person or natural person.											
								Administrative sanction: Customs penalty	20 % of the withdrawn customs duty	Yes								
Articles 158(3)	Removal of goods from customs supervision;	Customs misdemeanour, smuggling offence	Yes	No	Negligence, intent	Yes	No	Fine : Customs misdemeanour , smuggling offence	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	
							Imprisonment : smuggling offence	0-6 years, see footnotes	No									
Articles 163	Providing customs authorities with false information or documents required by those	Customs misdemeanour, Customs penalty (administrative)	Yes	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Yes	Customs penalty = administrative 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 withdrawn customs duty	Yes									
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	Customs misdemeanour, Customs penalty (administrative)	Yes	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Yes	Customs penalty = administrative 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 withdrawn customs duty	Yes									



Article UCC	Infringement UCC	National law <sup>*1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing 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 necessary for customs;	Customs misdemeanour, Customs penalty (administrative)	Yes	Yes	Negligence, intent; customs misdemeanour. Strict liability: Customs penalty (administrative )	Yes	Customs penalty = administrative 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 withdrawn customs duty	Yes								
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.	yes	yes	Covered by Article 15 UCC													
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified	Penalty for late declaration, Customs misdemeanour	Yes	Penalty for late declaration	Negligence - intent, customs misdemeanour Strict liability - Customs penalty	Yes	Customs penalty = administrative 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			Other factors
			C	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 specific time-limit;						regardless if legal person or natural person.											
								Penalty for late declaration	500 kr, 1 000 kr if not fulfilling the obligation within a new period given by Swedish Customs									
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question	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 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			Other factors
			C	A		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	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 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	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 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	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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			Other factors
			C	A		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	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 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	No	Negligence: customs misdemeanour. Gross negligence: illegal import or export. Intent: customs misdemeanour and smuggling offence	Yes	No	Fine : customs misdemeanour , smuggling offence, illegal import or 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	
								Imprisonement : smuggling offence, illegal import or illegal export	0-6 years, see footnotes	No								
Article 233(1)(a)	Failure of the holder of the Union transit procedure to present the goods intact at the customs	Customs misdemeanour, negligent customs offence, customs offence,	Yes	Yes	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs	Yes	Customs penalty = administrative sanction, debtor is liable regardless if	Fine : customs midemeanour, negligent 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			Other factors
			C	A		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 : negligent customs offence, customs offence	0-6 years, see footnotes	No								
								Administrative sanction: customs penalty	20 % of the withdraw n customs duty	Yes								
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Customs misdemeanour, negligant customs offence, customs offence, customs penalty (administrative)	Yes	Yes	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs offence. Strict liability - customs penalty (administrative )	Yes	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	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	
								Imprisonemen t : negligent customs offence, customs offence	0-6 years, see footnotes	No								
								Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Yes								
Article 242	Removal of goods from customs supervision;	Customs misdemeanour, negligant customs offence, customs offence, customs penalty (administrative)	Yes	Yes	Negligence : customs misdemeanour. Intent : customs misdemeanour, customs offence. Strict liability - customs penalty (administrative )	Yes	Customs penalty = administrativ e sanction, debtor is liable regardless if legal person or natural person.	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	
								Imprisonemen t : negligent customs offence, customs offence	0-6 years, see footnotes	No								
								Administrative sanction: Customs penalty	20 % of the withdraw n customs duty	Yes								

Article UCC	Infringement UCC	National law *1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			Other 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 warehousing procedure.	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 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 free zones in Sweden															
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 free zones in Sweden															
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 Article 15 UCC													

Article UCC	Infringement UCC	National law *1	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			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 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 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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing 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	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	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	
								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	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	
								Imprisonment - smuggling offence, illegal export	0-6 years, see footnotes	No								
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	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 271	Failure of the person to lodge an exit summary declaration in accordance with Article	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	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds <sup>2</sup>		Application of sanctions	Aggravatin g factors	Mitigatin g factors	Settlemen t	Time limitation			Other factors
			C	A		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	

