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

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EUROPEAN  
COMMISSION

Brussels, 6.1.2023  
SWD(2023) 2 final

PART 2/4

## 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**

**AUSTRIA - BELGIUM - BULGARIA - CROATIA - CZECH REPUBLIC - CYPRUS -  
DENMARK - GERMANY - GREECE - ESTONIA**

{COM(2023) 5 final}

Article UCC	UCC Infringement	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settle ment	Time limitation			Other factors
			C	A		NP	LP		NP	LP				settle ment	Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents required by those	financial misdemeanours: § 51 para. 1 FPC <sup>2</sup>	Y	N	intent	Y	Y	fine	fine up to 5.000 Euro	fine up to 5.000 Euro		intention to procure not only minor continuous income, conducting multiple offences of the same kind, previous conviction for the same offence, enticing another to commit an offence <sup>3, 4</sup>	serious effort to rectify any detriment caused, remorseful confession, substantial contribution to finding the truth, committing the offence between the ages of 18 and 21 <sup>5, 6</sup>	Y <sup>7, 8, 9, 10</sup>	§ 31 para. 2 FPC: 1 year (financial misdemeanours) or 5 years (serious offences) <sup>11</sup>	§ 31 para. 5 FPC: 10 years <sup>12</sup>  no absolute statute of limitation in case of judicial competence <sup>13</sup>	§ 32 FPC: 5 years (from the date on which the decision becomes final) <sup>14</sup>	liability also for the determined and the contributing perpetrator (§ 11 FPC) <sup>15</sup>  liability for attempt (§ 13 FPC) <sup>16</sup>
		serious offences/if a reduction of (customs) duties is involved: § 36 FPC	Y	N	gross negligence	Y	Y	fine	fine up to the amount of the evaded duties	fine up to the amount of the evaded duties		fines	FPC applies					

<sup>1</sup> Finanzstrafgesetz (Fiscal Penal Code - FPC): BGBl (federal law gazette) No 129/1958, <https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10003898> ; Strafgesetzbuch (Criminal Code): BGBl No 60/1974, <https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10002296> ; Zollrechts-Durchführungsgesetz - ZollR-DG (Customs Law Implementing Act): BGBl No 659/1994, <https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10004913> ; Zollrechts-Durchführungsverordnung - ZollR-DV (Customs Law Implementing Regulation) BGBl II No 184/2004, <https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20003315>

<sup>2</sup> § 51 para. 1 lit. a, c, e or f FPC

<sup>3</sup> § 23 FPC; §§ 32 and 33 Criminal Code; § 41 FPC (recidivism)

<sup>4</sup> **This provision is a general provision of the FPC and applies to all offences under the FPC. In the following, reference to the effectiveness of this general regulation is provided by "FPC applies".**

<sup>5</sup> § 23 FPC; § 34 Criminal Code

<sup>6</sup> **please see fn 4**

<sup>7</sup> **please see fn 4**

<sup>8</sup> **Waiving of the sanction, warning;** § 25 FPC: In cases of minor breaches of customs law the customs law enforcement authorities are allowed to disregard the initiation of criminal proceedings. Those are cases where the culpability of the perpetrator is negligible and the infringement did not have any effect or only insignificant effects.

<sup>9</sup> **Voluntary disclosure;** § 29 FPC: Austria provides a specific voluntary disclosure procedure by which the customs debtor may prevent a criminal prosecution being initiated. According to § 29 FPC, a voluntary disclosure must reveal all significant facts to enable the customs authorities to easily and correctly assess the customs claim. The customs claim must be paid within one month after it was assessed. A payment deferral may be granted upon application but the period may not exceed two years. The voluntary disclosure must be timely filed, prior the customs authorities gaining knowledge of the underlying facts, otherwise the disclosure will not be considered timely. In this case the Austrian customs authorities (customs law enforcement authorities) may commence criminal proceedings against the customs debtor (eg the economic operator).

<sup>10</sup> **Duty increase;** § 108 para. 2 ZollR-DG: If the amount of the import duties does not exceed 1.000 Euro, any person who commits a customs offence may be exempted from prosecution by paying twice of the amount of the evaded duties.

<sup>11</sup> **please see fn 4**

<sup>12</sup> **please see fn 4**

<sup>13</sup> **please see fn 4**

<sup>14</sup> **please see fn 4**

<sup>15</sup> **please see fn 4**

<sup>16</sup> **please see fn 4**

Article UCC	UCC Infringement	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settle ment	Time limitation			Other factors
			C	A		NP	LP		NP	LP				settle ment	Initiating a procedure	Imposing a penalty	Executing a sanction	
		serious offences/if a reduction of (customs) duties is involved: § 35 FPC  OR § 35 in connection with either § 38a or § 39 FPC	Y	N	intent	Y	Y	fine and imprisonemen t	fine up to the twofold of the evaded duties/ imprisoneme nt up to 2 <sup>17</sup> or 4 years <sup>18,19</sup>  OR fine up to the threefold of the evaded duties/ imprisoneme nt up to 3 months <sup>20</sup> or imprisoneme nt up to 5 years or beside imprisoneme nt up to 4 years a fine up to 1,5 mio. Euro <sup>21,22</sup>  OR imprisoneme nt up to 5 years or beside imprisoneme nt up to 4 years a fine up to 1,5 mio. Euro <sup>23</sup> or imprisoneme nt up to 10 years or beside imprisoneme nt up to 8 years a fine up to 2,5 Mio. Euro <sup>24,25</sup>  AND forfeiture (§ 19 FPC)	fine up to the twofold of the evaded duties <sup>26</sup>  OR fine up to the threefold of the evaded duties <sup>27</sup>  OR fine up to 5 mio. Euro resp. 8 Mio Euro <sup>28</sup>  AND forfeiture (§ 17 FPC) or substitution of the value of the goods (§ 19 FPC)			finer and imprisonemen t for serious offences, whereby imprisonemen t is only foreseen if necessary <sup>29, 30</sup>  primary custodial sentences (particularly serious crimes) <sup>31</sup>	§ 35 in connection with either § 38a or § 39 FPC <sup>32,33</sup>	FPC applies			
<sup>17</sup> for evaded duties up to 100.000 Euro <sup>18</sup> for evaded duties more than 100.000 Euro <sup>19</sup> § 35 FPC <sup>20</sup> for evaded duties up to 50.000 Euro <sup>21</sup> if the offence falls within the competency of the judicial court <sup>22</sup> § 35 in connection with § 38a FPC <sup>23</sup> for evaded duties up to 500.000 Euro																		

Article UCC	UCC Infringement	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settle ment	Time limitation			Other factors
			C	A		NP	LP		NP	LP				settle ment	Initiating a procedure	Imposing a penalty	Executing a sanction	
		if the infringement does not constitute a criminal offence: § 41 ZollR-DG, § 30 ZollR-DV (no criminal sanction but administrative duty)	N	Y	strict liability	Y	Y	administrative duty	duty from approx. 100 to 200 Euro (determined for one year by order of the Federal Minister of Finance) <sup>34</sup>	duty from approx. 100 to 200 Euro	administrative duty	none						
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	§ 51 para. 1 lit. e FPC	Y	N	intent	Y	Y	fine	up to 5.000 Euro	up to 5.000 Euro	only fines	FPC applies						

<sup>24</sup> for evaded duties more than 500.000 Euro

<sup>25</sup> § 35 in connection with § 39 FPC

<sup>26</sup> § 35 FPC

<sup>27</sup> § 35 in connection with § 38a FPC

<sup>28</sup> § 35 in connection with § 39 FPC

<sup>29</sup> § 15 para. 2 FPC

<sup>30</sup> **please see fn 4**

<sup>31</sup> § 35 in connection with either § 38a or § 39 FPC

<sup>32</sup> Not an aggravating factor, but a qualification of § 35 FPC are § 38a and § 39 FPC. §§ 35, 38a FCP is applicable, if smuggling or evasion of import duties is committed as a member of a gang of at least three persons or if the smuggling is committed with a weapon. §§ 35, 39 FPC is only applicable if the offence falls within the competency of the judicial court. An addition requirement is that the offence was committed, for example, by using false data or documents.

<sup>33</sup> **please see fn 4**

<sup>34</sup> 2022: 54,70 Euro (twofold, threefold, fourfold of this amount)

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			C	A		NP	LP		NP	LP				settle ment	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	pls see answer to Article 15																
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	pls see answer to Article 15																
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	§ 41 ZollR-DG, § 30 para. 1 no. 2 ZollR-DV (no criminal sanction but administrative duty)	N	Y	strict liability	Y	Y	administrative duty	duty of 164,10 Euro	duty of 164,10	administraive duty	none						

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			C	A		NP	LP		NP	LP				settle ment	Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 23(2)	Failure of the holder of a decision relating to the application of customs legislation to inform the customs authorities without delay of any factor arising after the decision was taken by those authorities which influences its continuation or content	pls see answer to Article 15 (1)																
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	§ 51 para. 1 lit. c FPC	Y	N	intent	Y	Y	fine	fine up to 5.000 Euro	fine up to 5.000 Euro	only fines	FPC applies						
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed	the non-payment of import duties is not punishable (enforcement measures)																
Article 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	§ 51 para. 1 lit. e FPC	Y	N	intent	Y	Y	fine	fine up to 5.000 Euro	fine up to 5.000 Euro	only fines	FPC applies						
		§ 41 ZollR-DG, § 30 para. 1 no. 2 ZollR-DV (no criminal sanction but administrative duty)	N	Y	strict liability	Y	Y	administrative duty	duty of 109,40 Euro	duty of 109,40	administraive duty	none						

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			C	A		NP	LP		NP	LP				settle ment	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	please see answer to Article 15																
Article 134(1)	Removal of goods from customs supervision	please see answer to Article 15																
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	please see answer to Article 15																
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	n/a - there are no free zones in AT																



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			C	A		NP	LP		NP	LP				settle ment	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	please see answer to Article 15																
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	please see answer to Article 15																
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs	please see answer to Article 15																
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	please see answer to Article 15																

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			C	A		NP	LP		NP	LP				settle ment	Initiating a procedure	Imposing a penalty	Executing a sanction	
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	please see answer to Article 15																
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities	please see answer to Article 15																
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	please see answer to Article 15																
Articles 158(3)	Removal of goods from customs supervision	please see answer to Article 15																
Articles 163	Providing customs authorities with false information or documents required by those	please see answer to Article 15																

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			C	A		NP	LP		NP	LP				settle ment	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	please see answer to Article 15																
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	please see answer to Article 15																
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	please see answer to Article 15																

Article UCC	UCC Infringement	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settle ment	Time limitation			Other factors
			C	A		NP	LP		NP	LP				settle ment	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	please see answer to Article 15																
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	please see answer to Article 15																
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	please see answer to Article 15																

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			C	A		NP	LP		NP	LP				settle ment	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	please see answer to Article 15																
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	please see answer to Article 15																
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	please see answer to Article 15																
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	§ 48 FPC	Y	N	intent or negligence	Y	Y	fine	fine up to 20.000 Euro (intent) fine up to 5.000 Euro (negligence)	fine up to 20.000 Euro (intent) fine up to 5.000 Euro (negligence)	only fines	FPC applies						

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			C	A		NP	LP		NP	LP				settle ment	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	please see answer to Article 15																
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	please see answer to Article 15																
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities	please see answer to Article 15																
Article 242	Removal of goods from customs supervision	please see answer to Article 15																
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	please see answer to Article 15																
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities	n/a - there are no free zones in AT																

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			C	A		NP	LP		NP	LP				settle ment	Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	n/a - there are no free zones in AT																
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs	n/a - there are no free zones in AT																
Article 245	The use of false statements or any other irregular means by an economic operator in order to obtain an autorisation from the customs authorities for the introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in accordance with article 245 of the Code	n/a - there are no free zones in AT																
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified	please see answer to Article 15																
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit	please see answer to Article 15																
Article 263	Failure of the economic operator to present the goods to be taken out of the customs territory of the Union to customs on exit	please see answer to Article 127																

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			C	A		NP	LP		NP	LP				settle ment	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	please see answer to Article 127																
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	please see answer to Article 127																
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	please see answer to Article 127																
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	please see answer to Article 127																
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	please see answer to Article 127																



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			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	Forgery of documents for the purpose of deceiving customs may constitute:	Y	N	Customs infringements do not require fraudulent intent, except in exceptional cases:	In customs matters, the persons liable under criminal law are identified by application of the provisions of common criminal law and of the LGDA as being: Perpetrators (Article 66 of the Criminal Code) who perform an act prohibited or by failing to perform an obligation imposed by law; The co-perpetrators of the offence (Article 66 of the Criminal Code) who cooperate directly in the execution of the offence, give essential assistance or directly cause the offence; Accomplices (Article 67 of the Criminal Code) who give	In principle, the natural and legal persons are jointly and severally liable for the fines and costs incurred as a result of breaches of customs legislation (Article 265 of the AWDA). Legal persons are criminally responsible for offences which are either intrinsically linked to the realisation of their purpose or to the observation of their interests or, as is clear from the circumstances of the case, have been committed on their behalf (Article 5 of the Criminal Code). The current criteria of Article 5 are interpreted broadly by the case-law. Before the legislative amendment in 2018, a decumulus between the natural or legal	Fine/ I/Confiscation	The customs criminal fine can be a fixed fine or a proportional fine based on the duties evaded or the value of the goods. The Belgian Customs Act provides for a general fine of between EUR 125 and EUR 1,250 for all breaches of customs legislation in so far as no specific penalty is foreseen for this infringement. The goods in respect of which these infringements were committed are seized and confiscated (Article 261 of the AWDA). The fixed fine may be between	See Column "Liability" and "Natural Persons"	F/I/confiscation  Almost all infringements are settled. Criminal proceedings are brought only in the event of intentional fraud or refusal to settle by the offender. The transaction concerns fines, confiscation and closure of establishments. It may not relate to the tax due itself (Article 172 of the Constitution). Settlement fines are always lower than legal fines.	The LGDA provides for aggravating circumstances for certain infringements.	Mitigating circumstances are not legally defined. Fraudulent intent may serve as an element of assessment of mitigating circumstances, in particular for the submission of a transaction by the General Administration of Customs and Excise. Article 264 LGDA. states that any transaction is prohibited, if the infringement is to be regarded as sufficiently proven in legal proceedings, and if there is no doubt about the intention of premeditated fraud.	Fraudulent intent may serve as an element of assessment of mitigating circumstances, in particular for the submission of a transaction by the Customs and Excise Administration. Article 264 LGDA. states that any transaction is prohibited, if the infringement is to be regarded as sufficiently proven in legal proceedings, and if there is no doubt about the intention of premeditated fraud.	From the point of view of limitation, the principles of ordinary law apply to customs and excise offences. Thus, as a result of an offence, no one can be worried if five years have elapsed since the date of the offence without an act interrupting the limitation period having taken place. The drawing up of a regular report interrupts the limitation period.	From the point of view of limitation, the principles of ordinary law apply to customs and excise offences. Thus, as a result of an offence, no one can be worried if five years have elapsed since the date of the offence without an act interrupting the limitation period having taken place. The drawing up of a regular report interrupts the limitation period.	Criminal penalties shall be time-barred after five years, starting from the date of the judgment or judgment delivered at last instance, or from the date on which the judgment given at first instance can no longer be challenged by means of an appeal. If the sentence imposed exceeds three years, the limitation period will be ten years. The limitation	

<sup>1</sup> General Customs and Excise Act of 18 July 1977 <http://www.ejustice.just.fgov.be/eli/loi/1977/07/18/1977071850/justel>

<sup>2</sup> For most sanctions a fine, imprisonment or confiscation will be possible depending on the circumstances. Almost all infractions are punishable with a fine. Considering the introduction of the PIF directive a prison sentence will also be possible in cases of fraudulent intent or if the financial interests of the European Union are seriously damaged. A prison sentence is also possible if the convicted person is unable to pay the fine. The confiscation of goods is also an important sanction which is particularly relevant in the event of a false description of goods, incomplete declaration, fraudulent importation, exportation or attempted importation or exportation. Confiscation of goods will also be possible for goods that are used to commit fraudulent activities. In case of non-payment the revocation of certain certificates (such as the AEO-certificate) could be considered a sanction as well.

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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	
		— A customs infringement in its own right (notwithstanding possible offences of forgery and use of forgery under ordinary law) punishable by Articles 115 (false transit declaration recognised at the office of departure), 236 (false name), 237 (goods declared in part, albeit under their true name), 259 (production of false, false or inaccurate documents or certificates, invoices or documents which are false, false or incorrect with the intention of deceiving customs) and 260 (establishment, provision or use of a false or inaccurate invoice, certificate or other document for the purpose of deceiving the customs authorities of a foreign country or unduly obtaining preferential arrangements for customs duties, excise duties, levies or refunds) of the LGDA.	With the exception of the penalties set out in Article 266-2 LGDA, all customs penalties are of a criminal nature.		— Resulting from express provisions laid down in the law such as that covered by Articles 259 and 260 LGDA relating to the production with the intention of deceiving Belgian or foreign customs of false, false or inaccurate documents;	instructions to commit the offence, provide means to serve the offence, knowing that they were to be used for the offence, or provide, with knowledge, useful but not essential assistance in the execution of the offence; The frauded goods insurers or persons insuring them (art. 227 LGDA) Persons interested in any form of fraud (Art. 227 LGDA). Perpetrators and accomplices are punishable by the same penalties. Fines and costs will always be imposed jointly and severally against offenders and	person was applicable, in which only those who had committed the most serious misconduct were prosecuted. This ground of non-criminal jurisdiction shall continue to apply to offences committed before 30 July 2018. The criminal liability of the legal persons does not exclude those of the natural persons who have committed or participated in the same acts (Article 5, last paragraph, of the Criminal Code).		EUR 25 and EUR 5,000 depending on the infringement . The proportional fine may be a fine of one to two or five to ten times the taxes concerned or the value of the goods. The proportional fine of five to ten times the value in question is applicable in the case of non-recovery for acts giving rise to criminal proceedings (Article 202 (2) of the AWDA), evasion of customs duties (Article 221 (1) of the AWDA), unloading or loading without the necessary documents (Article 235 (1) of the AWDA), fraudulent							Article 230 LGDA provides that the term of imprisonment will never be incurred if the seizure takes place solely for failure to comply with the formalities relating to the documents which must be used to justify the transport, or if the goods are recognised as indigenous goods.	period for fines shall be interrupted by voluntary partial payment by the convicted person.	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanct ion <sup>2</sup>	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
		— An element of the infringement punishable by Article 231 LGDA (import, export or transit, without a declaration or with a declaration but under cover of false or fraudulently obtained authorisations, of all goods subject to prohibitions, restrictions or controls, on entry, exit or transit).			— Resulting from the special nature of certain acts which cannot be understood without an intentional element — such as refusal to exercise (Article 329 LGDA), which implies knowledge on the part of the author of the act that it hinders the performance of the duties of officials of the administration, or complicity (Article 227 LGDA), since the accomplice of the fraudster must necessarily have been aware of the fraud;	accomplices (Article 227 LGDA).  Article 265 LGDA provides that natural or legal persons who are not criminally liable are nevertheless jointly and severally liable for the payment of fines and costs resulting from convictions against their servants or administrators, managers or liquidators for customs offences committed in that capacity.  Certain provisions of the L.G.D.A. are intended to determine in specific cases the persons criminally responsible for the offence. These provisions are only applications of the general principles of imputability to specific	That article provides that any legal person is criminally liable for offences which are intrinsically linked to the attainment of its object or to the defence of its interests, or for those which the specific facts show to have been committed on its behalf.	Confiscation, closure of establishments. See attached link: General Customs Act and accises. Confiscation  Confiscation of the goods is incurred in particular in the event of a false description or incomplete declaration (Articles 236 to	export and irregular movement of excise goods (Article 236 (2) of the AWDA and Article 239 (1) of the AWDA), failure to produce documents required for verification (Article 241 (3) of the AWDA) and failure to comply with special customs procedures to apply a more favourable tax system (Article 256 of the AWDA). In some cases, a multiplication of one to twice the value of the rights is provided for (Article 114 (1) of the AWDA, Article 115 (1) of the AWDA, Article 165 of the AWDA, Article 204 (4), Article 221 (2) of the AWDA). An		Article 229 LGDA provides that the term of imprisonment will always be incurred when the fraud is carried out by concealment or in bands of at least three individuals. The L.G.D.A. provides for an increase in the penalty for certain offences in the event of a repeat offence: In the case of fraudulent importation, exportation or attempted importation or exportation, prohibited deposit and irregular movement, where the goods are assigned a destination other than that provided for in a customs document: increase in							

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanct ion <sup>2</sup>	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
						customs cases; for example, Article 135 LGDA provides that the customs agent who has materially committed the fraud in the declaration on the instructions of his client may be held unpunished at criminal level, since the fraud is established at the expense of the customer.		238 LGD A), in the event of fraudulent importation, exportation or attempted importation or exportation, prohibited deposit and irregular movement (Article 221; 224; 231 and 232 LGD A). In particular, the aim is to: <ul style="list-style-type: none"><li>• Good s that have been defra</li></ul>	administrativ e fine is currently not provided for in Belgian customs legislation. Administrative sanctions such as withdrawal or denials of authorisations and authorisations do apply (Article 266-2 of the AWDA). Persons who have been sentenced to a fine and who are unable to satisfy them may be punished by imprisonment. The term of imprisonment shall not exceed 3 months (Article 249 (2) of the AWDA and Article 40 of the Criminal Code). In exceptional cases, Belgian customs legislation provides for imprisonment. A prison sentence is always			the length of the term of imprisonment (Article 220 LGDA), doubling of the fine (Article 221 LGDA). Where, after the closure of the certificate of verification, the officials establish, within three years of the date on which the amount initially required of the person liable for payment was entered in the accounts, or, if no entry in the accounts has been made, from the date on which the tax debt was incurred, that, as a result of an act which could give rise to criminal court proceedings, the duty or excise duty legally owed on declared goods has not been						

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanct ion <sup>2</sup>	Thresholds		Application of sanctions	Aggravatin g factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedur e	Imposing a penalty	Executin g a sanction	
								uded, • Good s that have been used to conceal fraud ed objec ts; • Uten sils and appar atus used for fraud ; • Mean s of trans port used or used for fraud .	applicable in the case of smuggling by secret storehouses or organised by at least three persons (Article 229 of the AWDA). The term of imprisonmen t is applicable to officials involved in smuggling (Article 322 of the AWDA), in the event of repeated offences (Article 137 of the AWDA, Article 202 (2) and (3) of the AWDA), fraudulent imports and exports (Article 220 (1) and (2) of the AWDA). A term of imprisonmen t will apply if infringement s of the customs declaration have been committed with fraudulent intent and have		collected or has not been collected in full: imprisonme nt from eight days to one month (Art. 202 LGDA).  The term of imprisonme nt is increased where the financial interests of the Union are seriously prejudiced (Article 115; 202; 220; 256; 257, § 3; 259 LGDA).							

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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	
									seriously damaged the financial interests of the European Union (Article 256 (2) of the AWDA). In this respect, it is relevant to refer to Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (PIF Directive). Belgian legislation respects the obligations of the PIF Directive to provide for prison sentences in the event of fraud affecting the financial interests of the Union (Article 7 of the PIF Directive).									

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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(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 329 LGDA penalises refusal to carry out a visit, verification or display of documents, as well as any other impediments to the performance of the duties which officials carry out under the law. Customs officers may request the communication of:	Y	N	see explanations in 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 declaration, notification or application;	Failure to provide information in breach of a specific obligation is punishable by Article 220 et seq. (import and export without declaration) and Article 257 (transit, temporary relief, dispatch to warehouse or temporary storage facility: failure to submit a document) of LGDA.	Y	N	see Article 15 UCC			Fine			Fine							
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,	Cf. art 15 (1) UCC supra.	see explanations in article 15 UCC															



Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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	
	accuracy and validity of any supporting document;																	
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;	Failure to comply with one of the obligations concerning goods subject to customs obligations is sanctioned by Articles 256 and 257 of the LGDA: — use of foreign goods, under conditions other than the special use which they were to receive and which justified the grant of a more favourable tax regime than that which would have been applied if the actual use to which they would have been put would have been known to the customs authorities; operation the purpose of which is to remove or return to the goods the characteristics or properties to the presence or absence of which, at the time of definitive importation, was subject to the granting of a more favourable tax regime than that which had been granted in the absence or presence of those characteristics or possessss.- When, without prior	see explanations in article 15 UCC															



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			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		authorisation from the customs and excise authorities, goods covered by transit documents, temporary or temporary relief from duties, dispatch to a warehouse or temporary storage facility or any other customs document whose discharge or performance is prescribed are assigned a destination other than that expressly indicated therein.																
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;	Cf. 23(1) UCC supra.	see explanations in article 15 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 time required by customs;	Non-accessibility of customs documents is sanctioned in different parts of the LGDA/Where, on exit of the goods, the documents relating to the goods are not presented to the last office for verification and removal: Article 244 L.G.D.A/Refusal of exercise (Article 329 LGDA) may also be invoked (see Article 15 (1)	see explanations in article 15 UCC															

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			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		UCC above).																
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Art. 266/2 LGDA: any licence, authorisation, permission, concession granted on the basis of European or national customs and excise legislation may be withdrawn if: — the holder of the licence, authorisation, permission or concession does not voluntarily pay the customs debt incurred on his behalf; or — the holder no longer complies with the requirements laid down in his licence, authorisation, permission or concession.	N	Y	see explanations in article 15 UCC													
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Cf art. 15 (2) UCC supra.	Y	N	see explanations in article 15 UCC													

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			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 257 (3) LGDA penalises any person who, without the prior authorisation of the General Administration of Customs and Excise, gives or attempts to give goods which are the subject of customs documents a destination other than that expressly indicated therein.	Y	N	see explanations in article 15 UCC													
Article 134(1)	Removal of goods from customs supervision;	Article 257 (3) LGDA penalises any person who, without the prior authorisation of the General Administration of Customs and Excise, gives or attempts to give goods which are the subject of customs documents a destination other than that expressly indicated therein.	Y	N	see explanations in article 15 UCC													

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			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
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;	CF. Art. 134 (1) UCC supra. In the case of transit, any deviation of the designated lane to cross the radius of customs; any omission with regard to the requirement to present the transit document for the visa at the offices or post indicated therein; any change in undeclared or authorised means of transport; any unloading of goods within this radius, and before the start of the verification at the office of exit; any breach, break or alteration, either whole or in part, of the seals or their fraud is punishable by Article 114 LGDA. Article 243 LGDA provides for the penalty applicable when goods imported or exported by land are found accompanied by documents outside the designated roads or routes mentioned in the documents.	Y	N	see explanations in article 15 UCC													
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	N/A																

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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	
	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;	<u>CF. Art. 134 (1) UCC supra</u> — Unforeseeable circumstances are a concept of civil law which does not apply in criminal matters.	Y	N	see explanations in article 15 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	Fraudulent introduction into the customs territory and fraudulent export are punishable by Articles 220 and 221 LGDA.	Y	N	see explanations in article 15 UCC													
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Fraudulent introduction into the customs territory and fraudulent export are punishable by Articles 220 and 221 LGDA.	Y	N	see explanations in article 15 UCC													
		<u>Cf art. 134 (1) UCC supra</u> . In the case of transit, Article 114 LGDA penalises any deviation of the designated lane to cross the radius of customs; any omission with regard to the requirement to present the transit document to the offices indicated therein; any change in undeclared or authorised means of transport; any unloading of goods	Y	N	see explanations in article 15 UCC													

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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	
		within this radius, and before the start of the verification at the office of destination; any breakage, breakage or alteration, either whole or in part, of the seals or twine to which they are attached, or which is relegated to them fraudulently																
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;	Cf. Art 15(2)(a) UCC supra.	Y	N					see explanations in article 15 UCC									
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Any person who, without prior authorisation from the Customs and Excise Administration, gives goods which are the subject of transit documents, temporary or temporary relief from duties, dispatch to a warehouse or temporary storage facility or any other customs document whose discharge or representation is prescribed, a destination other than that expressly indicated therein, shall be punished as appropriate: by	Y	N					see explanations in article 15 UCC									

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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 157, Articles 220 to 225, 227 and 277 or Article 231 of the LGDA.																
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 261 LGDA penalises infringements of general regulations and decisions of the Council or the Commission of the European Union, provided that they are not punished by another penalty in the field of customs and excise duties.	Y	N					see explanations in article 15 UCC									
Articles 158(3)	Removal of goods from customs supervision;	Cf. Art. 134(1) supra.	Y	N					see explanations in article 15 UCC									
Articles 163	Providing customs authorities with false information or documents required by those	Cf. Art. 15 UCC supra.	Y	N					see explanations in 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	Cf. Art. 15 (1) (2) UCC supra.	Y	N					see explanations in article 15 UCC									

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			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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;	Cf. Art. 15 (1) (2) UCC supra.	Y	N											see explanations in article 15 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,	Cf. Art. 15 UCC supra.	Y	N											see explanations in article 15 UCC			
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;	Failure to provide information in breach of a specific obligation is punishable by Article 220 et seq. (import and export without declaration) and Article 257 (transit, temporary relief, dispatch to warehouse or temporary storage facility: failure to submit a document) of LGDA.	Y	N											see explanations in article 15 UCC			
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	Cf. Art. 15 (1) (2) UCC supra.	Y	N											see explanations in article 15 UCC			



Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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	
	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	Cf. Art. 15 UCC supra.	Y	N	see explanations in article 15 UCC													
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	Cf. Art. 15 UCC supra.	Y	N	see explanations in 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	Cf. Art. 15 UCC supra.	Y	N	see explanations in 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 make use of other customs simplifications in accordance with Article 185 of the Code	Cf. Art. 15 UCC supra.	Y	N	see explanations in article 15 UCC													

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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 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;	In the case of transit, Article 114 of the LGDA penalises any breach, break or alteration, either whole or in part, of the seals, or makes them fraudulent. This provision shall apply to the importation and any subsequent presentation to customs of goods imported temporarily or provisionally free of duties; the export of goods leaving the country for the refund of duties already collected or for subsequent re-importation free of duty; findings made by the competent officials on departure, in the course of transport or at destination on goods dispatched under the customs or excise procedure from one place in the territory to another. Article 165 LGDA generally penalises the breaking or alteration of seals affixed to packages, hatches or hatches from ships or otherwise.	Y	N	see explanations in 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	Cf. Art. 15 UCC supra.	Y	N	see explanations in article 15 UCC													

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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 place the 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;	Transit offences detected at the office of arrival BE or, in the event of non-discharge, detected during transport or at destination and penalised in BE as the State of the office of departure, are punishable by Article 257 (1) (non-discharge except for fraudulent intent) or 3 (direct deliveries and non-discharge with intent).	Y	N	see explanations in article 15 UCC													
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Failure to comply with one of the obligations concerning goods subject to customs obligations is sanctioned by Articles 256 and 257 of the LGDA. Article 261 LGDA penalises infringements of general regulations and decisions of the Council or the Commission of the European Union, provided that they are not punished by another penalty in the field of customs and excise duties.	Y	N	see explanations in article 15 UCC													

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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 242	Removal of goods from customs supervision;	Failure to comply with one of the obligations concerning goods subject to customs obligations is sanctioned by Article 257 (3) LGDA.	Y	N											see explanations in article 15 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.	Y	Y	N											see explanations in article 15 UCC			
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	n.a.																
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	n.a.																
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	n.a.																
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	Y	N											see explanations in article 15 UCC			

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Failure to comply with one of the obligations concerning goods subject to customs obligations is sanctioned by Article 257 (3) LGDA.	Y	N	see explanations in article 15 UCC													
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Failure to comply with one of the obligations concerning goods subject to customs obligations is sanctioned by Article 257 (3) LGDA.	Y	N	see explanations in article 15 UCC													
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Failure to comply with one of the obligations concerning goods subject to customs obligations is sanctioned by Article 257 (3) LGDA.	Y	N	see explanations in article 15 UCC													
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	Fraudulent introduction into the customs territory and fraudulent export are punishable by Articles 220 and 221 LGDA.	Y	N	see explanations in article 15 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;	Cf. Art. 15 UCC supra.	Y	N	see explanations in article 15 UCC													

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of sanction <sup>2</sup>	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 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Failure to provide information in breach of a specific obligation is penalised by Article 220 et seq. LGDA (import and export without declaration). Article 157 LGDA. makes the failure to comply with the formalities laid down for the detailed declaration the detailed declaration of goods to be exported.	Y	N	see explanations in article 15 UCC													
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Failure to comply with one of the obligations concerning goods subject to customs obligations is sanctioned by Article 257 (3) LGDA.	Y	N	see explanations in article 15 UCC													
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Failure to comply with one of the obligations concerning goods subject to customs obligations is sanctioned by Article 257 (3) LGDA.	Y	N	see explanations in article 15 UCC													
Other customs infringements		Article 202 LGDA provides for penalties in the event of the establishment, after the completion of the verification certificate, of a customs debt following an act which may give rise to criminal court proceedings./In so far as they are not punished by another penalty in customs and excise matters, infringements of regulations and decisions of a general nature of the Council or the Commission of the European Union and generally of customs laws and regulations are punishable by Article 261 LGDA.																

Article UCC	Infringement UCC	National law <sup>1</sup>	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	Customs Act, Art. 238 (2) (Amended, SG No. 94/2010, effective 1.01.2011) The same sanction shall apply to any person who is resisting the customs authorities performing their duties. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 5000. Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005 ) Any person, who fails to meet the deadlines stipulated in the statutory	NO	YES	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000; for non-compliance with deadlines - up to BGN 2,000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

<sup>1</sup> The Customs Act - <https://www.lex.bg/laws/ldoc/2134384640> ; Law on Administrative Violations and Sanctions - <https://www.lex.bg/bg/laws/ldoc/2126821377>

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.																
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 Act, Art. 238 (2) (Amended, SG No. 94/2010, effective 1.01.2011) The same sanction shall apply to any person who is resisting the customs authorities performing their duties. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000; for non-compliance with deadlines - up to BGN 2,000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								



Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		5000. Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005 ) Any person, who fails to meet the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.																
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;	Customs Act, Art. 238 (2) (Amended, SG No. 94/2010, effective 1.01.2011) The same sanction shall apply to any person who is resisting the customs authorities performing their duties. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000; for non-compliance with deadlines - up to BGN 2,000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 5000. Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005 ) Any person, who fails to meet the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.																
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	Customs Act, Art. 238 (2) (Amended, SG No. 94/2010, effective 1.01.2011) The same sanction shall apply to any person who is resisting the customs authorities	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000; for non-compliance with deadlines - up to BGN 2,000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	re-export notification to ensure the authenticity, accuracy and validity of any supporting document;	performing their duties. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 5000. Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005 ) Any person, who fails to meet the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.						other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
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;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

Article UCC	Infringement UCC	National law <sup>1</sup>	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 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 Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infrngement	
								Imprisonement	No	No								
								other										
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Customs Act Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005 ) Any person, who fails to meet the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 2,000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infrngement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Customs Act Article 238d. (New, SG No. 58/2016) (1) Whoever fails to submit or to submit in due course data for an entry summary declaration, or a pre-departure declaration, or an exit summary declaration shall be liable to a fine between BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders. (2) Whoever includes untrue, incomplete or incorrect data for an entry summary declaration, or a pre-departure declaration, or an exit summary declaration shall be liable to a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine between BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders; Untrue, incomplete or incorrect data - a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	declaration, or a pre-departure declaration, or an exit summary declaration shall be liable to a fine between BGN 100 and 500								
								other		- for individuals or a pecuniary sanction between BGN 300								

Article UCC	Infringement UCC	National law <sup>1</sup>	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 1,000 for legal persons and sole traders.								
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;	Customs Act, art. 234, para 1, item 2. prohibitions or restrictions on the importation and exportation of goods or the enforcement of trade policy measures shall be sanctioned for customs fraud.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	NO	Fine		Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	an exit summary declaration shall be liable to a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction								
								other		between BGN 500 and 2,000 for legal persons and sole traders.								
Article 134(1)	Removal of goods from customs supervision;	Customs Act article 233 (1) (Amended, SG No. 45/2005, supplemented, SG No. 58/2016) Any person who carries or transports goods through the state frontier or any person who attempts to do so without the	Yes	Yes	Only physical entities are punishable if intent is present	YES	NO	Administrative - fine / Penal - fine & imprisonment	From 3 to 10 years	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		knowledge and authorisation of the customs authorities, insofar as the said act is not a criminal offence, shall be sanctioned for customs contraband with a fine amounting to between 100 and 200 per cent on the goods' customs value or in instances of export - to the goods' value. (2) (New, SG No. 105/2006) For customs smuggling shall be sanctioned any one, who carries or transports goods through the external border of the European Union without the knowledge and the permission of the customs authorities and the goods has been discovered as a result of a check on the territory of Republic of Bulgaria.						other										
Article 135(1)	Failure of a person bringing goods into the customs territory of the Union to	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation	No	Yes	Legal entities are always punishable, while physical	YES	YES	Fine		A fine b/n BGN 100 and 500 - for individuals or a		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	



Article UCC	Infringement UCC	National law <sup>1</sup>	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;	ofstatutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.			entities - only in the presence of intent.					pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders; untrue, incomplete or incorrect data - a fine between BGN 300 and 1,500 - for individuals or a pecuniary sanction between BGN 500 and 2,000 for legal persons and sole traders.								
								Imprisonement	No	No								
								other										
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	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation ofstatutory instruments applicable to goods under customs supervision established by the customs authorities	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	passing through another part of the customs territory of the Union;	shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.						other										
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;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
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	Customs Act article 233 (1) (Amended, SG No. 45/2005, supplemented, SG No. 58/2016) Any person who carries or transports goods through the state frontier or any person who attempts to do so without the knowledge and	Yes	Yes	Only physical entities are punishable if intent is present	YES	NO	Administrative - fine / Penal - fine & imprisonment	From 3 to 10 years	Fines amount to 100%- 200% of the customs value of the goods, which, in addition, are confiscated.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		authorisation of the customs authorities, insofar as the said act is not a criminal offence, shall be sanctioned for customs contraband with a fine amounting to between 100 and 200 per cent on the goods' customs value or in instances of export - to the goods' value. (2) (New, SG No. 105/2006) For customs smuggling shall be sanctioned any one, who carries or transports goods through the external border of the European Union without the knowledge and the permission of the customs authorities and the goods has been discovered as a result of a check on the territory of Republic of Bulgaria.																
Article 139	Failure of the economic operator to present the goods brought into the customs	Customs Act article 233 (1) (Amended, SG No. 45/2005, supplemented, SG No. 58/2016) Any	Yes	Yes	Only physical entities are punishable if intent is present	YES	NO	Administrative - fine / Penal - fine & imprisonment	From 3 to 10 years	Fines amount to 100%-200% of the customs value of the goods,		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	territory of the Union to the customs;	person who carries or transports goods through the state frontier or any person who attempts to do so without the knowledge and authorisation of the customs authorities, insofar as the said act is not a criminal offence, shall be sanctioned for customs contraband with a fine amounting to between 100 and 200 per cent on the goods' customs value or in instances of export - to the goods' value. (2) (New, SG No. 105/2006) For customs smuggling shall be sanctioned any one, who carries or transports goods through the external border of the European Union without the knowledge and the permission of the customs authorities and the goods has been discovered as a result of a								which, in addition, are confiscated.								
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		check on the territory of Republic of Bulgaria.																
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 Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders			Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		- up to BGN 5000.																
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 Act Article 238. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 5000.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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 235, Paragraph 1 unless otherwise provided.																
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;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
Articles 158(3)	Removal of goods from customs supervision;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		otherwise provided.																
Articles 163	Providing customs authorities with false information or documents required by those	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 5000. <b>The distinction is</b>	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										



Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		made depending on the specific factual circumstances																
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;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders			Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		- up to BGN 5000. <b>The distinction is made depending on the specific factual circumstances</b>																
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 Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided. (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		sanction - for legal persons and sole traders - up to BGN 5000. <b>The distinction is made depending on the specific factual circumstances</b>																
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,	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and sole traders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
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	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and sole traders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	supplementary declaration at the competent customs office and within the specific time-limit;	the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.						other										
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 Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
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	Customs Act Article 234. (Amended, SG No. 63/2000, SG No. 37/2003, SG No. 45/2005) (1) Any person who evades or attempts to evade: 1. (amended, SG No. 58/2016) complete or partial payment or securing of duties or of other public state	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	NO	Fine		Fines amount to 100%- 200% of the customs value of the goods, which, in addition, are confiscated.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		receivables collectable by the customs authorities																
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 Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	NO	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
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 Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise			Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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.																
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	Customs Act art. 238 (3) (New, SG No. 94/2010, effective 1.01.2011) A person who is liable under the provisions herein to present to the customs authorities goods, documents and information but refuses to do so shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 5000.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 5000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
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 Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and sole traders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		1 unless otherwise provided.																
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 Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
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;	Customs Act Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005 ) Any person, who fails to meet the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		2,000.																
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Customs Act. Article 234a. (New, SG No. 63/2000, amended, SG No. 45/2005) (1) (Amended and supplemented, SG No. 58/2016) Any person who deflects temporarily stored goods or goods declared under a customs regime or re-export, by failing to meet the conditions stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned with a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders from 100 to 200 per cent of the customs value of the goods or in instances of export - of the value of the goods that are the object of the violation.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	NO	Fine		Fines amount to 100%- 200% of the customs value of the goods, which, in addition, are confiscated.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										



Article UCC	Infringement UCC	National law <sup>1</sup>	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 242	Removal of goods from customs supervision;	Customs Act. Article 234a. (New, SG No. 63/2000, amended, SG No. 45/2005) (1) (Amended and supplemented, SG No. 58/2016) Any person who deflects temporarily stored goods or goods declared under a customs regime or re-export, by failing to meet the conditions stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned with a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders from 100 to 200 per cent of the customs value of the goods or in instances of export - of the value of the goods that are the object of the violation.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	NO	Fine		Fines amount to 100%- 200% of the customs value of the goods, which, in addition, are confiscated.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
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	Customs Act. Article 234a. (New, SG No. 63/2000, amended, SG No. 45/2005) (1) (Amended and			Legal entities are always punishable, while physical entities - only in the	YES	NO	Fine		Fines amount to 100%- 200% of the customs value of the goods, which, in		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	

Article UCC	Infringement UCC	National law <sup>1</sup>	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		
	storage of goods covered by the customs warehousing procedure.	supplemented, SG No. 58/2016) Any person who deflects temporarily stored goods or goods declared under a customs regime or re-export, by failing to meet the conditions stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned with a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders from 100 to 200 per cent of the customs value of the goods or in instances of export - of the value of the goods that are the object of the violation.			presence of intent.					addition, are confiscated.									
								Imprisonement	No	No									
								other											
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and sole traders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement		
								Imprisonement	No	No									

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.						other										
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Customs Act Article 238d. (New, SG No. 58/2016) (1) Whoever fails to submit or to submit in due course data for an entry summary declaration, or a pre-departure declaration, or an exit summary declaration shall be liable to a fine between BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine between BGN 100 and 500 - for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	- for individuals or a pecuniary sanction between BGN 300 and 1,000 for legal persons and sole traders								
								other										
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.						Imprisonement	No	No								
								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	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time	Customs Act Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005 ) Any person, who fails to meet	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of	YES	YES	Fine		Up to BGN 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	limit specified;	the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.			intent.			other										
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Customs Act Article 238a. (New, SG No. 63/2000, supplemented, SG No. 45/2005 ) Any person, who fails to meet the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		Up to BGN 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of	Customs Act Article 238a. (New, SG No. 63/2000, supplemented, SG No.	No	Yes	Legal entities are always punishable, while physical	YES	YES	Fine		Up to BGN 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	

Article UCC	Infringement UCC	National law <sup>1</sup>	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 Code	45/2005 ) Any person, who fails to meet the deadlines stipulated in the statutory instruments or determined by the customs authorities shall be sanctioned by a fine - for natural persons or a pecuniary sanction - for legal persons and sole traders - up to BGN 2,000.			entities - only in the presence of intent.			Imprisonement	No	No					year of its committal			
								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	Customs Act article 233 (1) (Amended, SG No. 45/2005, supplemented, SG No. 58/2016) Any person who carries or transports goods through the state frontier or any person who attempts to do so without the knowledge and authorisation of the customs authorities, insofar as the said act is not a criminal offence, shall be sanctioned for customs contraband with a fine amounting to between 100 and 200 per cent on the	Yes	Yes	Only physical entities are punishable if intent is present	YES	NO	Administrative - fine / Penal - fine & imprisonment	From 3 to 10 years	Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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' customs value or in instances of export - to the goods' value.																
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 Act Article 234. (Amended, SG No. 63/2000, SG No. 37/2003, SG No. 45/2005) (1) Any person who evades or attempts to evade: 1. (amended, SG No. 58/2016) complete or partial payment or securing of duties or of other public state receivables collectable by the customs authorities, or 2. prohibitions or restrictions on the importation and exportation of goods or the enforcement of trade policy measures shall be sanctioned for customs fraud. (2) For customs fraud the sanction shall be fine - for natural persons or pecuniary sanction for legal persons and sole traders from 100 to 200 percent of: 1. the amount of the evaded	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	NO	Fine		Fines amount to 100%-200% of the customs value of the goods, which, in addition, are confiscated.		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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 public receivables - for a violation under Paragraph 1. Item 1; 2. (supplemented, SG No. 58/2016) the customs value of the goods or in instances of export - the value of the goods, involved in the offence under Paragraph 1, item 2.																
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments	No	Yes	Legal entities are always punishable, while physical entities - only in the	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	



Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.			presence of intent.					- b/n BGN 500 and 2000								
								Imprisonement	No	No								
								other										
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Customs Act Article 238. (1) (Supplemented, SG No. 45/2005) Any violation of statutory instruments applicable to goods under customs supervision established by the customs authorities shall be punishable by the fine or the pecuniary sanction pursuant to Article 235, Paragraph 1 unless otherwise provided.	No	Yes	Legal entities are always punishable, while physical entities - only in the presence of intent.	YES	YES	Fine		A fine b/n BGN 300 and 1500 or a pecuniary sanction for legal entities and soletarders - b/n BGN 500 and 2000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								
								other										
Other customs infringements you consider relevant		Article 238c. (New, SG No. 15/2013, effective 1.02.2013) (1) (Supplemented, SG No. 60/2015)	No	Yes	Only physical entities are punishable if intent is present	YES	YES	Fine		B/n BGN 200 and BGN 1000		Repeated infringement	Assessed on a per-case basis	Admissible	3 months after establishment of the infringement, but within 1 year of its committal	6 months after initiation of the procedure	Up to 4,5 years after the date of the infringement	
								Imprisonement	No	No								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		Whoever crosses the state border while using a passenger or carriage vehicle which is found to contain a secret compartment shall be liable to a fine between BGN 200 and 1,000. (2) (Supplemented, SG No. 60/2015) In the event of a repeated violation under Paragraph 1, the passenger or carriage vehicle shall be confiscated in favour of the Exchequer regardless of its ownership.						other										

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligenc e/Intent	Liab ility		Type of sancti on	Thresholds (HRK)		Appl icati on of sanc tions	Aggravating factors	Mitigating factors	Set tle ment	Time limitation			Othe facto rs
			C	A		N P	L P		NP	LP					Initiating a procedure	Imposing a penalty	Executin g a sanction	
Article 15	Providing customs authorities with false information or documents required by those	Act on implementing customs legislation of the EU, Article 64(1)1."...who fails to provide or provides inaccurate necessary documents or information or in any other form different from the ones required by the customs authorities or fails to provide all necessary assistance for completion of customs formalities and customs control"	N	Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	Y <sup>2</sup>	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)1."...who fails to provide or provides inaccurate necessary documents or information or in any other form different from the ones required by the customs authorities or fails to provide all necessary assistance for completion of customs formalities and customs control"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)2."...who submits a customs declaration or a declaration for temporary storage or summary entry declaration or summary exit declaration or declaration for re-export or notification on re-export, or application for approval or request for a different decision, providing inaccurate or incomplete data or inadequate description of the goods "		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	

<sup>1</sup> Act on implementing customs legislation of the European Union

<sup>2</sup> Authorities (customs administration) and the offender may negotiate the conditions of admission of guilt and make an agreement on the sanction and measures. If they reach an agreement, they shall draw up a written statement that effect the decision on the basis of an agreement between the parties. It contains description of the infringement, the statement of the ofender (a guilty plea), agreement on the sanctions or measures, signature of the parties. If the Administarstion misdemeanor council accepts the agreement of the parties, it will make a decision on the misdemeanor, which must fully comply with the agreement reached. No appeal is allowed against the decision on the misdemeanor made on the basis of the agreement of the parties.

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligence/Intent	Liability		Type of sanction	Thresholds (HRK)		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)(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;	Act on implementing customs legislation of the EU, Article 64(1)3. "...encloses non-authentic, inaccurate and invalid documents to the declaration or the declaration for temporary storage to the summary entry declaration or the summary exit declaration or the declaration for re-export, or a notification of re-export or along with the application for approval or with the application for another decision"		YES	negligence	YES	YES	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)5. "...who fails to observe the obligations resulting from the authorization or another decision"		YES	negligence	YES	YES	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)6. "...who fails to inform without delay the customs office of a factor arising after the authorization or if other decision was adopted which can affect its maintenance or contents"		YES	negligence	YES	YES	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
Article 51	Failure of an economic operator to keep the documents and information related to the accomplishment of	Act on implementing customs legislation of the EU, Article 64(1)7. "...who fails to keep the document or information referred to in Article 15, paragraph 1 of the Regulation (EU) no. 952/2013 or if it is not stored in a		YES	negligence	YES	YES	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigeme	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligence/Intent	Liability		Type of sanction	Thresholds (HRK)		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 formalities by any accessible means for the period of time required by customs;	manner accessible and acceptable to the customs authority or not kept in accordance with the period prescribed by the customs legislation"										personal and social causes and financial situation	infringement, totality of personal and social causes and financial situation			nt		
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	N/A Non-payment of import or export duties is not defined as a infringement in national law.																
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Act on implementing customs legislation of the EU, Article 64(1)10. "...if for the goods brought into our outside the customs territory of the Union summary entry declaration or notification of the arrival of a sea ship or an aircraft, or customs declaration or a declaration for temporary storage or supplementary declaration or a declaration for re-export or summary exit declaration or a re-export notification is not submitted or not submitted competent customs office, or not submitted during regular working hours of the competent customs office"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 63/1/2. "who unlawfully excludes the non-Union goods from customs supervision without the permission of the customs office"		Y	negligence	Y	Y	Fine	3.000,00-100.000,00	10.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	



Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligence/Intent	Liability		Type of sanction	Thresholds (HRK)		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;	Act on implementing customs legislation of the EU, Article 63/1/2. "who unlawfully excludes the non-Union goods from customs supervision without the permission of the customs office"		Y	negligence	Y	Y	Fine	3.000,00-100.000,00	10.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)12. "who fails to transport the goods brought into the customs territory of the Union without delay to the customs office designated by the customs authority or to any other place designated or approved by the customs authority or in a free zone or fails to transport the goods on the route designated by the customs authority and in accordance with its instructions"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 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 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;	Act on implementing customs legislation of the EU, Article 64(1)12. "who fails to transport the goods brought into the customs territory of the Union without delay to the customs office designated by the customs authority or to any other place designated or approved by the customs authority or in a free zone or fails to transport the goods on the route designated by the customs authority and in accordance with its instructions"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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	Act on implementing customs legislation of the EU, Article 64(1)13. "who fails to notify without delay the customs authority of unforeseen circumstances or force majeure for which the obligation under Article 135, paragraph 1. of the Regulation (EU) no. 952/2013 cannot be fulfilled or fails to notify the customs authority		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligenc e/Intent	Liab ility		Type of sancti on	Thresholds (HRK)		Appl icati on of sanc tions	Aggravating factors	Mitigating factors	Set tle me nt	Time limitation			Othe facto rs
			C	A		N P	L P		NP	LP					Initiating a procedure	Imposing a penalty	Executin g a sanction	
	customs authorities when the obligations cannot be complied;	about the exact place where the goods are located unless an unforeseen circumstance or force majeure affecting the non-fulfilment of the obligation under Article 135, paragraph 1. of the Regulation (EU) no. 952/2013 caused a total loss of goods"																
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	Act on implementing customs legislation of the EU, Article 64(1)11. "...who fails to declare the goods or fails to submit the goods or fails to declare all goods or to submit all goods"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Act on implementing customs legislation of the EU, Article 64(1)15. "...who fails to submit goods brought into the customs territory of the Union to a specific customs office or other place designated or approved by the customs authority or in a free zone or if the goods are brought into the customs territory of the Union by sea or air and which remain in this means of transport to the customs in the port or the airport where the unloading and reloading of goods shall take place"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)17. "...who unloads and reloads the goods from a vehicle that had transported the goods or from the mean of transport which transported it without permission or notification of the customs authorities of to a place which the customs authority has not ordered or approved"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligenc e/Intent	Liab ility		Type of sancti on	Thresholds (HRK)		Appl icati on of san ctions	Aggravating factors	Mitigating factors	Set tle me nt	Time limitation			Othe facto rs
			C	A		N P	L P		NP	LP					Initiating a procedure	Imposing a penalty	Executin g a sanction	
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;	Act on implementing customs legislation of the EU, Article 64(1)24. "...who fails to submit the attached documents necessary for application of provisions governing the customs procedure for which the goods are declared, if such delivery is required by the Union law or are necessary for customs control"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Act on implementing customs legislation of the EU, Article 64(1)20. "...who fails to put goods in temporary storage in a space for temporary storage in accordance with Article 148 of the Regulation (EU) no. 952/2013 or in another area determined or approved by the customs authority"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)23. "...who fails to submit the goods which are not Union goods temporary stored is not to a customs procedure or fails to re-export the goods within a specified time-limit"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
Articles 158(3)	Removal of goods from customs supervision;	Act on implementing customs legislation of the EU, Article 64(1)4 "...who fails to fulfil the obligation to initiate the customs treatment or fails to carry out approved action for submitted declaration or the declaration for temporary storage to the summary entry declaration or the summary exit declaration or the declaration for re-export, or a notification of re-export or along with the application for approval or with the application for another decision (article 15, paragraph 2, subparagraph 1 item (b) and subparagraph 3 of the		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	



Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligence/Intent	Liability		Type of sanction	Thresholds (HRK)		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	
		Regulation (EU) no. 952/2013)																
Articles 163	Providing customs authorities with false information or documents required by those	Act on implementing customs legislation of the EU, Article 64(1)24. "...who fails to submit the attached documents necessary for application of provisions governing the customs procedure for which the goods are declared, if such delivery is required by the Union law or are necessary for customs control"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)24. "...who fails to submit the attached documents necessary for application of provisions governing the customs procedure for which the goods are declared, if such delivery is required by the Union law or are necessary for customs control"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)24.		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligence/Intent	Liability		Type of sanction	Thresholds (HRK)		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	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,	Act on implementing customs legislation of the EU, Article 64(1)3. "who encloses non-authentic, inaccurate and invalid documents to the declaration or the declaration for temporary storage to the summary entry declaration or the summary exit declaration or the declaration for re-export, or a notification of re-export or along with the application for approval or with the application for another decision"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 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;	Act on implementing customs legislation of the EU, Article 64(1)10. "...if for the goods brought into our outside the customs territory of the Union summary entry declaration or notification of the arrival of a sea ship or an aircraft, or customs declaration or a declaration for temporary storage or supplementary declaration or a declaration for re-export or summary exit declaration or a re-export notification is not submitted or not submitted competent customs office, or not submitted during regular working hours of the competent customs office"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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	Act on implementing customs legislation of the EU, Article 64(1)24. "...fails to submit the attached documents necessary for application of provisions governing the customs procedure for which the goods are declared, if such delivery is required by the Union law or are necessary for customs control"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligence/Intent	Liability		Type of sanction	Thresholds (HRK)		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	
	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	Act on implementing customs legislation of the EU, Article 64(1)3. "who...encloses non-authentic, inaccurate and invalid documents to the declaration or the declaration for temporary storage to the summary entry declaration or the declaration for re-export, or a notification of re-export or along with the application for approval or with the application for another decision"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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	Act on implementing customs legislation of the EU, Article 64(1)3. "...who encloses non-authentic, inaccurate and invalid documents to the declaration or the declaration for temporary storage to the summary entry declaration or the declaration for re-export, or a notification of re-export or along with the application for approval or with the application for another decision"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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	Act on implementing customs legislation of the EU, Article 64(1)3. "...who encloses non-authentic, inaccurate and invalid documents to the declaration or the declaration for temporary storage to the summary entry declaration or the summary exit declaration or the declaration for re-export, or a notification of re-export or along with the application for approval or with the application for another decision"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
Article 185	The use of false statements or any other irregular	Act on implementing customs legislation of the EU, Article 64(1)3. "who encloses non-		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.	only fines	In determining the level of fines all the following factors will be taken in account:	In determining the level of fines all the following factors will be taken in	Y	Time limit to initiate a customs	Time limit to impose a customs	Time limit to execute the	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligence/Intent	Liability		Type of sanction	Thresholds (HRK)		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	
	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	authentic, inaccurate and invalid documents to the declaration or the declaration for temporary storage to the summary entry declaration or the summary exit declaration or the declaration for re-export, or a notification of re-export or along with the application for approval or with the application for another decision"								000,00		degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation		sanctions procedure is 4 years from infringement	penalty is 4 years from infringement	customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 61(1)11. "...who fails to prevent damage or destruction or removal of or if removes or damages the identification means on the goods placed under Article 192 of the Regulation (EU) no. 952/2013"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)3. "...who encloses non-authentic, inaccurate and invalid documents to the declaration or the declaration for temporary storage to the summary entry declaration or the declaration for re-export, or a notification of re-export or along with the application for approval or with the application for another decision"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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;	Act on implementing customs legislation of the EU, Article 64(1)27. "...who fails to submit the goods or required data to the customs office or fails to submit the goods in the unaltered state or fails to submit the goods within the prescribed period or fails to submit the goods in accordance with the prescribed customs formalities"		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	



Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligenc e/Intent	Liab ility		Type of sancti on	Thresholds (HRK)		Appl icati on of san ctions	Aggravating factors	Mitigating factors	Set tle me nt	Time limitation			Othe facto rs
			C	A		N P	L P		NP	LP					Initiating a procedure	Imposing a penalty	Executin g a sanction	
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Act on implementing customs legislation of the EU, Article 64(1)29. "...who fails to ensure that the goods in the customs warehousing procedure are not removed from customs supervision or fails to fulfil the obligation arising from the placing of goods within the framework of customs warehousing procedure or fails to fulfil the obligation arising from placing the goods under the customs warehousing procedure"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigeme nt	Time limit to execute the customs sanction is 3 years	
Article 242	Removal of goods from customs supervision;	Act on implementing customs legislation of the EU, Article 64(1)29. "...who fails to ensure that the goods in the customs warehousing procedure are not removed from customs supervision or fails to fulfil the obligation arising from the placing of goods within the framework of customs warehousing procedure or fails to fulfil the obligation arising from placing the goods under the customs warehousing procedure"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigeme nt	Time limit to execute the customs sanction is 3 years	
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.	Act on implementing customs legislation of the EU, Article 64(1)29. "...who fails to ensure that the goods in the customs warehousing procedure are not removed from customs supervision or fails to fulfil the obligation arising from the placing of goods within the framework of customs warehousing procedure or fails to fulfil the obligation arising from placing the goods under the customs warehousing procedure"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigeme nt	Time limit to execute the customs sanction is 3 years	
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Act on implementing customs legislation of the EU, Article 64(1)30. "...who start construction of a building or builds a building in a free zone without a prior approval of the customs authority"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigeme nt	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligence/Intent	Liability		Type of sanction	Thresholds (HRK)		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 financial situation					
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Act on implementing customs legislation of the EU, Article 64(1)31. "... while carrying out industrial or commercial or service activities permitted in a free zone does fails to comply with the customs legislation or conducts such activities in a free zone without prior notification of the customs authority		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Act on implementing customs legislation of the EU, Article 64(1)33. "...who fails to submit the goods to customs when entering into a free zone for submission to the prescribed customs formalities "		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	
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	Act on implementing customs legislation of the EU, Article 64(1)33. "...who fails to submit the goods to customs when entering into a free zone for submission to the prescribed customs formalities "		Y	negligence	Y	Y	Fine	2.000,00-50.000,00	3.000,00-1.000.000,00	only fines	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	In determining the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infringement	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligenc e/Intent	Liab ility		Type of sancti on	Thresholds (HRK)		Appl icati on of san ctions	Aggravating factors	Mitigating factors	Set tle me nt	Time limitation			Othe facto rs
			C	A		N P	L P		NP	LP					Initiating a procedure	Imposing a penalty	Executin g a sanction	
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Act on implementing customs legislation of the EU, Article 64(1)26. "...who fails to complete a special procedure in the prescribed manner or within a specified time-limit"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Act on implementing customs legislation of the EU, Article 64(1)26. "...who fails to complete a special procedure in the prescribed manner or within a specified time-limit"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Act on implementing customs legislation of the EU, Article 64(1)10. "if for the goods brought into our outside the customs territory of the Union summary entry declaration or notification of the arrival of a sea ship or an aircraft, or customs declaration or a declaration for temporary storage or supplementary declaration or a declaration for re-export or summary exit declaration or a re-export notification is not submitted or not submitted competent customs office, or not submitted during regular working hours of the competent customs office		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	
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	Act on implementing customs legislation of the EU, Article 64(1)11. "...who fails to declare the goods or fails to submit the goods or fails to declare all goods or to submit all goods"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligenc e/Intent	Liab ility		Type of sancti on	Thresholds (HRK)		Appl icati on of san ctions	Aggravating factors	Mitigating factors	Set tle me nt	Time limitation			Othe facto rs
			C	A		N P	L P		NP	LP					Initiating a procedure	Imposing a penalty	Executin g a sanction	
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;	Act on implementing customs legislation of the EU, Article 64(1)11. "...who fails to declare the goods or fails to submit the goods or fails to declare all goods or to submit all goods"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial situation	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigeme nt	Time limit to execute the customs sanction is 3 years	
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Act on implementing customs legislation of the EU, Article 64(1)10. "if for the goods brought into our outside the customs territory of the Union summary entry declaration or notification of the arrival of a sea ship or an aircraft, or customs declaration or a declaration for temporary storage or supplementary declaration or a declaration for re-export or summary exit declaration or a re- export notification is not submitted or not submitted competent customs office, or not submitted during regular working hours of the competent customs office		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigeme nt	Time limit to execute the customs sanction is 3 years	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Act on implementing customs legislation of the EU, Article 64(1)10. "...if for the goods brought into our outside the customs territory of the Union summary entry declaration or notification of the arrival of a sea ship or an aircraft, or customs declaration or a declaration for temporary storage or supplementary declaration or a declaration for re-export or summary exit declaration or a re-		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infrigement, totality of personal and social causes and financial situation	Y	Time limit to initiate a customs sanctions procedure is 4 years from infrigement	Time limit to impose a customs penalty is 4 years from infrigeme nt	Time limit to execute the customs sanction is 3 years	



Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C/A)		Negligenc e/Intent	Liab ility		Type of sancti on	Thresholds (HRK)		Appl icati on of sanc tions	Aggravating factors	Mitigating factors	Set tle me nt	Time limitation			Othe facto rs
			C	A		N P	L P		NP	LP					Initiating a procedure	Imposing a penalty	Executin g a sanction	
		export notification is not submitted or not submitted competent customs office, or not submitted during regular working hours of the competent customs office"																
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Act on implementing customs legislation of the EU, Article 64(1)10. "...if for the goods brought into our outside the customs territory of the Union summary entry declaration or notification of the arrival of a sea ship or an aircraft, or customs declaration or a declaration for temporary storage or supplementary declaration or a declaration for re-export or summary exit declaration or a re-export notification is not submitted or not submitted competent customs office, or not submitted during regular working hours of the competent customs office"		Y	negligenc e	Y	Y	Fine	2.000,00- 50.000,00	3.000, 00- 1.000. 000,00	only fines	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	In determening the level of fines all the following factors will be taken in account: degree of guilt (negligence or intention), motives,past conduct, conduct after the infringement, totality of personal and social causes and financial sitaution	Y	Time limit to initiate a customs sanctions procedure is 4 years from infringement	Time limit to impose a customs penalty is 4 years from infrigement	Time limit to execute the customs sanction is 3 years	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Application of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Settlement	Time limitation <sup>6</sup>			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	In our opinion all the duties and related infringement are set in paragraph (1) and (2)- see below	N	Y	all the duties and related infringement are set in paragraph (1) and (2)- see below													
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;	§ 247 Tax Code."Failure to fulfill procedural and non fiscal duty imposed by the law or by the customs authority"	N	Y	negligence	YES	YES	procedural fine	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)	procedural fine			no	without undue delay (after the rule is broken)	within 1 year from the day of the illegal action	repeatedly if the duty is still not fulfilled	
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;	§ 47/3 b),c) Customs Code, "providing customs authorities with false document or information contrary to the directly applicable EU legislation", "providing false information when applying for the binding information"	N	Y	negligence	YES	YES	fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	fine	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
Article 15(2)(b)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration	§ 47/3 a) Customs Code, "providing customs authorities with modified or false document contrary to the directly applicable EU legislation"	N	Y	negligence	YES	YES	fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	fine	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	

<sup>1</sup> Negligence/Intent : In case of customs infringement a negligent culpability is sufficient.

<sup>2</sup> Liability: Natural person, legal personality or natural person entrepreneur can be liable for a customs infringement.

<sup>3</sup> Fine – is applicable in all cases; Prohibition to undertake professional activities - § 47 Administrative Transgression Act ; if it is possible ; depends on the nature of the illegal act, only in cases set by the Customs code. Applicable only in case of legal personality or natural person entrepreneur. Forfeiture of goods (if possible) – depends on the nature of the illegal act.

<sup>4</sup> Non exclusive: a) the offender misused the victims vulnerability, subordination or dependence / b) more illegal acts of the offender (not only one) / c) the offender acted repeatedly / d) the offender misused his working position or status / e) the offender acted illegally as a member of an organized group / f) the illegal act was performed at child, pregnant woman, ill person, disabled person, aged person

<sup>5</sup> Non exclusive: a) minor age of the offender at the time of the illegal act / b) the offence averted the attack or other danger / c) the offender cooperated to remove the harmful effect of the illegal act or voluntarily compensated the loss / d) the offender reported the illegal act and cooperated effectively while interrogated / e) the offender acted illegally under threat or pressure or being subordinated or dependent

<sup>6</sup> Administrative procedure (§ 50 Customs Code, § 76 /1 k) Administrative Transgression Act, § § 160 Tax Code) Initiating a procedure - § 50 Customs Code and § 76/1 k) Administrative Transgression Act – The competent authority initiates the procedure in 60 days from receiving the details which may result into a procedure or in 60 days the competent authority finds out the details itself. But this deadline is only administrative - there is no sanction in case of failure to meet the deadline. If the details are insufficient to initiate the procedure, the competent authority decides not to proceed with the case. After initiating the procedure, the final decision must be issued in 6 years. If the procedure is stayed pending, the time limit is 10 years from the illegal acting. Imposing a penalty – the same time limit as for the final decision (6 years). Executing a sanction – Administrative procedure: § 160 Tax Code – the time limit for executing a sanction is 6 years. The time limit starts the first day when the duty is due.

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lement	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	or re-export notification to ensure the authenticity, accuracy and validity of any supporting document;																	
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;	§47/2 Customs Code, "Fail to perform duties related to placing goods under a customs procedure or handling goods contrary to directly applicable EU legislation"	N	Y	negligence	Y	Y	fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
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;	§47/2 Customs Code, "Fail to perform duties related to placing goods under a customs procedure or handling goods contrary to directly applicable EU legislation"	N	Y	negligence	Y	Y	fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
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;	§ 47/1 e) Customs Code, "failing to keep information for at least 10 years"	N	Y	negligence	Y	Y	fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	§ 251/3 Tax Code and Article 114 of UCC	Y	N	negligence	Y	Y	Interest on arrears										

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lement	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negli gence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibiti on to undertak e professi onal activitie s-see Footnot e #3	up to 3 years	up to 3 years								
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;	§ 47/1 b) Customs Code, "removal of goods from customs supervision contrary to the directly applicable EU legislation"	N	Y	negli gence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibiti on to undertak e professi onal activitie s-see Footnot e #3	up to 3 years	up to 3 years								
Article 134(1)	Removal of goods from customs supervision;	§ 47/1 b) Customs Code, "removal of goods from customs supervision contrary to the directly applicable EU legislation"	N	Y	negli gence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibiti on to undertak e professi onal activitie s-see Footnot e #3	up to 3 years	up to 3 years								
Article 135(1)	Failure of a person bringing goods into the customs territory of the Union to	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negli gence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Application of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Settlement	Time limitation <sup>6</sup>			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;							prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 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 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;	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
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;	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
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	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Settlem ent	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								onal activities-see Footnote #3										
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
Article 140	Unloading or transshipping 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;	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
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;	§ 247 Tax Code."Failure to fulfill procedural and non fiscal duty imposed by the law or by the customs authority"	N	Y	negligence	Y	Y	procedural fine	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)	procedural fine			no	without undue delay (after the rule is broken)	within 1 year from the day of the illegal action	repeatedly if the duty is still not fulfilled	
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted	§47/2 a) ad 3. Customs Code, "Fail to perform responsibilities for the temporary storage of goods under directly applicable	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	



Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lement	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	by the customs authorities;	EU legislation"						prohibiti on to undertak e professi onal activitie s-see Footnot e #3	up to 3 years	up to 3 years								
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;	§47/2 a) ad 3. Customs Code, "Fail to perform responsibilities for the temporary storage of goods under directly applicable EU legislation"	N	Y	negli genc e	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibiti on to undertak e professi onal activitie s-see commen t #3	up to 3 years	up to 3 years								
Articles 158(3)	Removal of goods from customs supervision;	§ 47/1 b) Customs Code, "removal of goods from customs supervision contrary to the directly applicable EU legislation"	N	Y	negli genc e	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibiti on to undertak e professi onal activitie s-see Footnot e #3	up to 3 years	up to 3 years								
Articles 163	Providing customs authorities with false information or documents required by those	§ 247 Tax Code."Failure to fulfill procedural and non fiscal duty imposed by the law or by the customs authority"	N	Y	negli genc e	Y	Y	Procedu ral fine	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)	procedu ral fine			no	without undue delay (after the rule is broken)	within 1 year from the day of the illegal action	repeatedly if the duty is still not fulfilled	
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	§ 247 Tax Code."Failure to fulfill procedural and non fiscal duty imposed by the law or by the customs authority"	N	Y	negli genc e	Y	Y	Procedu ral fine	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)	procedu ral fine			no	without undue delay (after the rule is broken)	within 1 year from the day of the illegal action	repeatedly if the duty is still not fulfilled	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lement	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question;																	
Article 163(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs authorities where Union legislation so requires or where necessary for customs;	§ 247 Tax Code."Failure to fulfill procedural and non fiscal duty imposed by the law or by the customs authority"	N	Y	negligence	Y	Y	Procedural fine	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)	procedural fine			no	without undue delay (after the rule is broken)	within 1 year from the day of the illegal action	repeatedly if the duty is still not fulfilled	
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,	This article doesn't impose any duty. It only allows the customs authority to accept simplified declaration.																
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;	§ 47/2 b) Customs Code, "Fail to perform duties related to placing goods under a customs procedure on a basis of simplified declaration contrary to directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine  prohibition to undertake professional activities-see comment #3	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see comment #5	no	see Footnote #6	see Footnote #6	see Footnote #6	



Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lement	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a 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	§ 247 Tax Code."Failure to fulfill procedural and non fiscal duty imposed by the law or by the customs authority"	N	Y	negligence	Y	Y	Procedural fine	up to 500 000 CZK (19600 EUR)	up to 500 000 CZK (19600 EUR)	procedural fine			no	without undue delay (after the rule is broken)	within 1 year from the day of the illegal action	repeatedly if the duty is still not fulfilled	
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	In our opinion there's no duty imposed in this article, there's only an option, possibility to allow customs simplification. If the obligations are fulfilled, the customs authority allows the simplification, if not, it doesn't.																
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	In our opinion there's no duty imposed in this article, there's only an option, possibility to allow customs simplification. If the obligations are fulfilled, the customs authority allows the simplification, if not, it doesn't.																
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	In our opinion there's no duty imposed in this article, there's only an option, possibility to allow customs simplification. If the obligations are fulfilled, the customs authority allows the simplification, if not, it doesn't.																

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctio ns <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lem ent	Time limitation <sup>6</sup>			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	In our opinion there's no duty imposed in this article, there's only an option, possibility to allow customs simplification. If the obligations are fulfilled, the customs authority allows the simplification, if not, it doesn'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;	§ 47/1 c) Customs Code, "destroying of the seal contrary to the directly applicable EU legislation"	N	Y	negli genc e	Y	Y	<div>Fine</div> <div>prohibiti on to undertak e professi onal activitie s-see Footnot e #3</div>	<div>up to 4 000 000 CZK (160 000 EUR)</div> <div>up to 3 years</div>	<div>up to 4 000 000 CZK (160 000 EUR)</div> <div>up to 3 years</div>	<div></div> <div>both possible</div>	<div></div> <div>see comment #4</div>	<div></div> <div>see Footnote #5</div>	<div></div> <div>no</div>	<div></div> <div>see Footnote #6</div>	<div></div> <div>see Footnote #6</div>	<div></div> <div>see Footnote #6</div>	
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;	In our opinion, there's no duty imposed in this article, there are only conditions to obtain an authorisation, just declaratory nature of the article.																
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;	§ 47/2 a) ad 1. Customs Code, "Fail to perform duties related to placing goods under a special customs procedure contrary to directly applicable EU legislation"	N	Y	negli genc e	Y	Y	<div>Fine</div> <div>prohibiti on to undertak e professi onal</div>	<div>up to 4 000 000 CZK (160 000 EUR)</div> <div>up to 3 years</div>	<div>up to 4 000 000 CZK (160 000 EUR)</div> <div>up to 3 years</div>	<div></div> <div>both possible</div>	<div></div> <div>see Footnote #4</div>	<div></div> <div>see Footnote #5</div>	<div></div> <div>no</div>	<div></div> <div>see Footnote #6</div>	<div></div> <div>see Footnote #6</div>	<div></div> <div>see Footnote #6</div>	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lement	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								activities-see Footnote #3										
Article 241 -	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	§ 47/2 a) ad 1. Customs Code, "Fail to perform duties related to placing goods under a special customs procedure contrary to directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
Article 242-	Removal of goods from customs supervision;	§ 47/1 b) Customs Code, "removal of goods from customs supervision contrary to the directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
Article 242(1) b - see the Footnote above	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.	§ 47/2 a) ad 1. Customs Code, "Fail to perform duties related to placing goods under a special customs procedure contrary to directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote	up to 3 years	up to 3 years								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctio ns <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lem ent	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								e #3										
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	This is not a customs issue in the czech legal system - the competent authority to deal with is the Building Authority.	N	Y	This is not a customs issue in the czech legal system - the competent authority to deal with is the Building Authority.													
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	The description of the infringement doesn't fit to this article.																
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negli genc e	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibiti on to undertak e professi onal activitie s-see Footnot e #3	up to 3 years	up to 3 years								
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	§ 47/3 a), b) Customs Code, "Providing customs authorities with modified or false document or information contrary to the directly applicable EU legislation"	N	Y	negli genc e	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	fine	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lement	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	§ 47/2 a) ad 1. Czech Customs Code, "Fail to perform duties related to placing goods under a special customs procedure contrary to directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	§ 47/2 a) ad 1. Customs Code, "Fail to perform duties related to placing goods under a special customs procedure contrary to directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibition to undertake professional activities-see Footnote #3	up to 3 years	up to 3 years								
Article 267(2)	Failure of the economic operator to present the goods to be taken out of the customs territory of	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negligence	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanction	Thresholds		Applica tion of sanctions <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lement	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the Union to customs on exit							prohibiti on to undertak e professi onal activitie s-see Footnot e #3	up to 3 years	up to 3 years								
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;	§ 47/3 a), b) Customs Code, "Providing customs authorities with modified or false document or information contrary to the directly applicable EU legislation"	N	Y	negli genc e	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	fine	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	§ 47/1 a) Customs Code, "Import, export or transit contrary to the directly applicable EU legislation"	N	Y	negli genc e	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibiti on to undertak e professi onal activitie s-see Footnot e #3	up to 3 years	up to 3 years								
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	§ 47/2 a) ad 5. Customs Code, "Fail to perform duties handling goods entering or leaving the customs territory of EU contrary to directly	N	Y	negli genc e	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/T <sup>1</sup>	Liability <sup>2</sup>		Type of sanctio n	Thresholds		Applica tion of sanctio ns <sup>3</sup>	Aggravating factors <sup>4</sup>	Mitigating factors <sup>5</sup>	Sett lem ent	Time limitation <sup>6</sup>			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		applicable EU legislation"						prohibiti on to undertak e professi onal activitie s-see Footnot e #3										
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	§ 47/2 a) ad 5. Customs Code, "Fail to perform duties handling goods entering or leaving the customs territory of EU contrary to directly applicable EU legislation"	N	Y	negli genc e	Y	Y	Fine	up to 4 000 000 CZK (160 000 EUR)	up to 4 000 000 CZK (160 000 EUR)	both possible	see Footnote #4	see Footnote #5	no	see Footnote #6	see Footnote #6	see Footnote #6	
								prohibiti on to undertak e professi onal activitie s-see commen t #3	up to 3 years	up to 3 years								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents required by those	Article 92 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently					Imprisonment	Up to 5 years	NO								



Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
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 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	<ul style="list-style-type: none"><li>Whether the accused person has committed such an offence for the first time,</li><li>the amount of duties involved,</li><li>family and personal circumstances of the accused,</li><li>circumstances of the commission of the offence.</li></ul>	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonment	Up to 3 years	NO								
								other	Both of the above sanctions									
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;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	<ul style="list-style-type: none"><li>Whether the accused person has committed such an offence for the first time,</li><li>the amount of duties involved,</li><li>family and personal circumstances of the accused,</li><li>circumstances of the commission of the offence.</li></ul>	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonment	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					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;	Article 95 of Customs Code Law no. 94(I) of 2004		YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%)					Imprisonment	Up to 3 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			of the amount assessed.					other	Both of the above sanctions									
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;	Articles 95 & 96 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	<ul style="list-style-type: none"><li>Whether the accused person has committed such an offence for the first time,</li><li>the amount of duties involved,</li><li>family and personal circumstances of the accused,</li><li>circumstances of the commission of the offence.</li></ul>	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonment	Up to 3 years	NO								
								other	Both of the above sanctions									
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;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									
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;	Articles 98 & 99 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €4.000,00	Up to €4.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	



Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Article 94 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 2 years	NO								
								other	Both of the above sanctions									
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									
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;	Articles 95 &101 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	<ul style="list-style-type: none"><li>• Up to three times the value of the goods or</li><li>• up to €10.000,00 or</li><li>• whichever is the greatest.</li></ul>	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	<ul style="list-style-type: none"><li>• Whether the accused person has committed such an offence for the first time,</li><li>• the amount of duties involved,</li><li>• family and personal circumstances of the accused,</li><li>• circumstances of the commission of the offence.</li></ul>	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
Article 134(1)	Removal of goods from customs supervision;	Articles 95 &101 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	• Up to three times the value of the goods or •up to €10.000,00 or • whichever is the greatest.	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstanc es of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
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 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					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;	N/A																



Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
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 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumastances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					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	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of					Imprisonement	Up to 3 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality								
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 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of					Imprisonement	Up to 3 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
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 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of					Imprisonement	Up to 3 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	



Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
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 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
Articles 158(3)	Removal of goods from customs supervision;	Article 101 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	• Up to three times the value of the goods or •up to €10.000,00 or • whichever is the greatest.	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
Articles 163	Providing customs authorities with false information or documents required by those	Article 92 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of					Imprisonement	Up to 5 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
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;	Articles 92 & 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of					Imprisonement	Up to 5 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
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;	Articles 92 & 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	<ul style="list-style-type: none"><li>• Whether the accused person has committed such an offence for the first time,</li><li>• the amount of duties involved,</li><li>• family and personal circumstances of the accused,</li><li>• circumstances of the commission of the offence.</li></ul>	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									
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,	Article 92 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	



Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									
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 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	<ul style="list-style-type: none"><li>Whether the accused person has committed such an offence for the first time,</li><li>the amount of duties involved,</li><li>family and personal circumstances of the accused,</li><li>circumstances of the commission of the offence.</li></ul>	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									
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	Articles 92 & 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	Whether the accused person has committed such an offence for the first time, the amount of duties involved, family and personal circumstances of the accused, circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
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 92 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
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 of Custom s Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,0 0	Up to €85.000,0 0	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstance s of the accused, • circumastanc es of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considerin g a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideratio n that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					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	Article 92 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					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	Article 92 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									



Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;	Article 92 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	Whether the accused person has committed such an offence for the first time, the amount of duties involved, family and personal circumstances of the accused, circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					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;	Article 92 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 5 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
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;	Article 95 of Custom s Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,0 0	Up to €10.000,0 0	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstance s of the accused, • circumastanc es of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considerin g a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideratio n that the case was filed with a long delay.	NO	
								Imprisonement	Up to 3 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	<ul style="list-style-type: none"><li>• Whether the accused person has committed such an offence for the first time,</li><li>• the amount of duties involved,</li><li>• family and personal circumstances of the accused,</li><li>• circumstances of the commission of the offence.</li></ul>	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 242	Removal of goods from customs supervision;	Article 101 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	• Up to three times the value of the goods or •up to €10.000,00 or • whichever is the greatest.	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty					Imprisonement	Up to 5 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
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 96 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €4.000,00	Up to €4.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any					Imprisonement	Up to 3 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any					Imprisonement	Up to 3 years	NO								



Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	<ul style="list-style-type: none"><li>Whether the accused person has committed such an offence for the first time,</li><li>the amount of duties involved,</li><li>family and personal circumstances of the accused,</li><li>circumstances of the commission of the offence.</li></ul>	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					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;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	Nation al law -	Legal nature (C / A)		Negligence/Inte nt	Liability		Type of the sanction (fine, imprisonnemen t, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Applicatio n of sanctions	Aggravatin g factors	Mitigating factors	Settleme nt	Time limitation			Other factor s
			C	A		NP	LP		Natural person	Legal personalit y								
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 & 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumastanc es of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the					Imprisonement	Up to 5 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code					Imprisonement	Up to 3 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code Law no. 94(I) of					Imprisonement	Up to 3 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									
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 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	



Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality								
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;	Articles 92 & 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Both	YES	YES	Fine	Up to €85.000,00	Up to €85.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	
			*According to Article 52 of Customs Code					Imprisonement	Up to 5 years	NO								

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					other	Both of the above sanctions									
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed.	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Article 95 of Customs Code Law no. 94(I) of 2004	YES	YES*	Negligence	YES	YES	Fine	Up to €10.000,00	Up to €10.000,00	By the District Criminal Courts	Repetitive behaviour of the accused person and the amount of duties involved.	• Whether the accused person has committed such an offence for the first time, • the amount of duties involved, • family and personal circumstances of the accused, • circumstances of the commission of the offence.	YES	No, but the Criminal Court may not accept the filing of a case considering a long time has been elapsed since the offence was committed .	The Criminal Court when imposing a penalty to the accused person, may take into consideration that the case was filed with a long delay.	NO	

Article UCC	Infringement UCC +C1:C146	National law -	Legal nature (C / A)		Negligence/Intent	Liability		Type of the sanction (fine, imprisonment, other)	Thresholds (level of fines, number of years, confiscation of goods , etc)		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		Natural person	Legal personality					Initiating a procedure	Imposing a penalty	Executing a sanction	
			*According to Article 52 of Customs Code Law no. 94(I) of 2004, on any amount of duty and or tax that is assessed subsequently according to the customs legislation, an administrative financial penalty is imposed equal to ten per cent (10%) of the amount assessed.					Imprisonement	Up to 3 years	NO								
								other	Both of the above sanctions									
Other customs infringements you consider relevant	NA		YES/NO	YES/NO	NO	YES/NO	YES/NO	Fine										
		NA	IF BOTH, indicate both and provide explanation if necessary					Imprisonement										
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	Section 76(1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration . A fine is also imposed on persons who, intentionally or through gross negligence, fail to inform the customs and tax administration regarding an underestimation of duty and tax, cf. Section 13, 2nd sentence. Section 76(2). If the act is committed intentionally to avoid	YES	NO	Intent, gross negligence or by simple negligence in repeated cases within 2 years	YES	YES	Fine	A fine is measured in light of the customs duty evasion and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment.	The Criminal Code provides for aggravating factors that applies in all criminal cases. In cases concerning evasion of custom duties the most relevant factor is that the offender has relevant prior convictions or accepted fines.	The Criminal Code provides for mitigating factors that applies for all criminal cases e.g. general personal and social circumstances of the offender, motives for committing the act, that the offender acted in excusable ignorance or under the influence of an excusable misunderstanding of the rules, that the offender has remedied or attempted to remedy the damage ( eg payment), that the case against the offender is not heard within a reasonable time and the excessive length of proceedings is not attributable to the offender	No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy	After the person has been charged with a crime a decision must be made within reasonable time regarding whether the person is prosecuted or not. If the decision has not been made within 1,5 years the prosecution office must in writing inform the accused person, why a decision has not been made yet and when a decision can be expected to be made	Imprisonment: Criminal Code section 97. Imprisonment will be remitted due to the following limitations: 5 years for imprisonment for up to one year 10 years for imprisonment exceeding 1 year, but not 4 years 15 years for imprisonment exceeding 4 years, but not 8 years.  Fine: Criminal Code section 97a. If no prior application for a distress warrant has been filed, fines will be remitted after 5 years if the fine does not exceed DKK 1.000 10 years if the fine exceeds DKK 10.000	No

<sup>1</sup> Customs Act (Toldloven): <https://www.retsinformation.dk/eli/ta/2022/29>

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		payment of duty or tax or to obtain unjustified exemption from or reimbursement of duty or tax, it is punishable by a fine or imprisonment for up to 1 year and 6 months, unless a higher penalty is due under section 289 of the Penal Code.																
		Section 77. In the same way as stated in section 76, a person who intentionally or with gross negligence is punished: 1) Issues or causes to be issued a substantially incorrect document concerning the origin of goods exported from the Danish customs territory, in order to obtain customs benefits in another country by virtue of an association or trade agreement concluded between that			Intent or gross negligence	YES	YES	Fine  Imprisonment	DKK 3.000 or over  1,5 years	DKK 3.000 or over	Fines or imprisonment			No	The person must be charged with a crime within 5 years after the crime was committed			No



Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravati ng factors	Mitigating factors	Settleme nt	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		country and the EU. 2) Provides incorrect information or evidence to obtain the assistance of the customs and tax administration or authorized organizations in connection with the issuance of the documents mentioned in section 61 and section 63. Section 77 (2). With regard to the limitation of criminal liability for violation of para. 1, whereby someone evades payment of customs or tax to another country, or which is suitable to result in someone being unjustifiably exempted from payment of such amounts, finds the Penal Code section 93(2), 2nd sentence, corresponding application.																

Article UCC	Infringement UCC	National law <sup>1</sup>	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(1)	Failure of the economic operator to provide customs authorities with all the assistance necessary for the completion of the customs formalities or controls;	Section 28 a(1) of the Customs Act. If a request for material pursuant to § 28 (5), or EU regulations is not complied, the Customs and Tax Administration may order that the material must be submitted within a set time limit and impose daily coercive fines from the time limit exceedance, and until the order is complied with.	NO	YES	NONE	YES	YES	Fine	Daily fine minimum 1.000 DKK	Daily fine minimum 1.000 DKK and maximum 100.000 DKK for each order	Daily fines				No	No / within 2 years after the crime was committed			No
								Imprisonment	NO	NO									
		Section 79 (3) cf. 28 (3). Persons and companies must provide the Customs and Tax Administration with assistance in carrying out inspection.	YES	NO	Intent or gross negligence	YES	YES	Fine	Daily fine minimum 1.000 DKK	Daily fine minimum 1.000 DKK and maximum 100.000 DKK for each order	Fines				No	The person must be charged with a crime within 2 years after the crime was committed			No
		Section 78 a(1). Companies that according to § 28 a(1) receive an order for the submission of material and fail to comply with the order within 4 weeks after the deadline stipulated in the order, is	YES	NO	Intent or negligence	YES	YES	Fine		Minimum DKK 10.000 and maximum DKK 100.000 for each order	Fines								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		punished by a fine.																
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;	Section 76(1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration . A fine is also imposed on persons who, intentionally or through gross negligence, fail to inform the customs and tax administration regarding an underestimation of duty	YES	NO	Intent, gross negligence or by simple negligence in repeated cases within 2 years	YES	YES	Fine	A fine is measured in light of the customs duty evasion and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment			No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy			No
								Imprisonment	1,5 years									

Article UCC	Infringement UCC	National law <sup>1</sup>	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 tax, cf. Section 13, 2nd sentence. Section 76(2). If the act is committed intentionally to avoid payment of duty or tax or to obtain unjustified exemption from or reimbursement of duty or tax, it is punishable by a fine or imprisonment for up to 1 year and 6 months, unless a higher penalty is due under section 289 of the Penal Code.																
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;	Covered by infringement to Article 15 (section 76(1))	YES	NO	Intent, gross negligence or repeatedly within 2 years	YES	YES	Fine	A fine is measured in light of the customs duty evasion and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment				No			No
								Imprisonment	1,5 years	NO								

Article UCC	Infringement UCC	National law <sup>1</sup>	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 crime was committed if no evasion due to the inaccuracy			
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;	Administrative sanction: Section 20, para. 4, 2nd sentence of the Customs Act (regarding harbor and airports). An authorization can be drawn back, if the conditions of the authorization no longer are present. Criminal sanction: The scope in column C is very broad. In general: Customs Act 79 (4) A fine is imposed on any person who intentionally or with gross negligence violates or attempts to violate provisions regarding order and control in the customs regulations issued by the EU.	YES	YES	Criminal fine: Intent or gross negligence	YES	YES	Fine	Criminal fine between DKK 3.000-7.000	Criminal fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed		
			BOTH					Imprisonement	NO	NO								
								other										
Article 23(2)	Failure of the holder of a decision relating to the application of	Section 79, no. 4 of the Customs Act. Fine to persons who,	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the		No

Article UCC	Infringement UCC	National law <sup>1</sup>	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 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;	intentionally or by gross negligence violate provisions in EU Regulations.						Imprisonement	NO	NO					crime was committed			
								other										
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;	Section 139 (2), cf. section 41 (4), section 43 (4) and section 51 (3) of the Executive Order on Customs Processing. Intentional or grossly negligent violation of [storing documents for at least 5 years], as well as other intentional or grossly negligent violations of terms in the appropriations and permits granted pursuant to the regulations is punishable by a fine.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines			No	The person must be charged with a crime within 2 years after the crime was committed			No
			IF BOTH, indicate both and provide explanation if necessary					Imprisonement	NO	NO								
								other										
Article 108	Non-payment of import or export duties by the person liable to pay	No criminal sanction.	NO	NO	N/A	N/A	N/A	Fine	N/A	N/A	N/A	N/A	N/A	No	N/A	N/A	N/A	No

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	within the period prescribed;							Imprisonment	N/A	N/A								
								other										
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Section 73(1)(1) of the Customs Act. A fine is imposed on anyone who, intentionally or through gross negligence, fails to declare goods imported into or exported from the Danish customs territory, or goods conveyed from or to a free port or a customs warehouse in the Danish customs territory, when such a declaration is required by the Customs Act, the provisions established pursuant to the Customs Act, or by EU Regulation No 952/2013 (the Union Customs Code).	YES	NO	Intent or gross negligence	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the evaded customs duties and degree of fault.	Fines or imprisonment	The Criminal Code provides for aggravating factors that applies in all criminal cases. In cases concerning evasion of custom duties the most relevant factor is that the offender has relevant prior convictions or accepted fines.	The Criminal Code provides for mitigating factors that applies for all criminal cases e.g. general personal and social circumstances of the offender, motives for committing the act, that the offender acted in excusable ignorance or under the influence of an excusable misunderstanding of the rules, that the offender has remedied or attempted to remedy the damage ( eg payment), that the case against the offender is not heard within a reasonable time and the excessive length of proceedings is not attributable to the offender	No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount)	After the person has been charged with a crime a decision must be made within reasonable time regarding whether the person is prosecuted or not. If the decision has not been made within 1,5 years the prosecution office must in writing inform the accused person, why a decision has not been made yet and when a decision can be expected to be made	Imprisonment: Criminal Code section 97. Imprisonment will be remitted due to the following limitations: 5 years for imprisonment for up to one year 10 years for imprisonment exceeding 1 year, but not 4 years 15 years for imprisonment exceeding 4 years, but not 8 years.  Fine: Criminal Code section 97a. If no prior application for a distress warrant has been filed, fines will be remitted after 5 years if the fine does not exceed DKK 1.000 10 years if the fine exceeds DKK 10.000	No
								Imprisonment	Imprisonment up to 1,5 years in case of intentional evasion for more than DKK 30.000 (Custom Act) In case of intentional evasion for more than DKK 500.000 imprisonment up until 8 years (Criminal Code).									
								other										
Article 134(1)	Removal of goods brought into the customs territory of the	Section 79, no. 4 of the Customs Act. Fine to persons who,	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines			No	The person must be charged with a crime within 2 years after the			No

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	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;	intentionally or by gross negligence violate provisions in EU Regulations.						Imprisonement	NO	NO						crime was committed		
								other										
Article 134(1)	Removal of goods from customs supervision;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines			No	The person must be charged with a crime within 2 years after the crime was committed			No
								Imprisonement	NO	NO								
								other										
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;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines			No	The person must be charged with a crime within 2 years after the crime was committed			No
								Imprisonement	NO	NO								
								other										



Article UCC	Infringement UCC	National law <sup>1</sup>	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;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed			No
								Imprisonment	NO	NO									
								other											
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;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed			No
								Imprisonment	NO	NO									
								other											
Article 139	introduction or exit of goods into and from the customs	Section 79, no. 4 of the Customs Act. Fine to persons who,	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the			No

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	territory of the Union without presenting them to the customs authorities in accordance with Article 139 of the Code	intentionally or by gross negligence violate provisions in EU Regulations.						Imprisonement	NO	NO					crime was committed			
								other										
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed		No
								Imprisonement	NO	NO								
								other										
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;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed		No
								Imprisonement	NO	NO								
								other										
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	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed		No
								Imprisonement	NO	NO								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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			
Articles 147 and 148	where necessary for customs;																			
	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	If correctly declared and later moved to warehouses without authorisation: Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No			2 years after the crime was committed		No
								Imprisonment	NO	NO										
								other												
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;	Section 81 of the Customs Act. Exceeding a fixed time limit for the declaration of goods for customs clearance or export shall not be punished, unless the relationship is covered by Section 73. The person responsible for the declaration obligation shall pay an expedition fee for each declaration submitted late.	NO	YES	NONE	YES	YES	Fine	NO	NO	Expeditionary Tax/Expedition fee			No				No		
				Imprisonment				NO	NO											
				other				550 DKK for each declaration	550 DKK for each declaration											
Articles 158(3)	Removal of goods from customs supervision;	Section 79, no. 4 of the Customs Act. Fine to persons who,	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines	The Criminal Code provides for	The Criminal Code provides for mitigating factors that applies for all	No	The person must be charged with a crime within 2 years after the	After the person has been charged with a	Imprisonment: Criminal Code section 97. Imprisonment	No		

Article UCC	Infringement UCC	National law <sup>1</sup>	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		
		intentionally or by gross negligence violate provisions in EU Regulations.						Imprisonment	NO	NO		aggravating factors that applies in all criminal cases. In cases concerning evasion of custom duties the most relevant factor is that the offender has relevant prior convictions or accepted fines.	criminal cases e.g. general personal and social circumstances of the offender, motives for committing the act, that the offender acted in excusable ignorance or under the influence of an excusable misunderstanding of the rules, that the offender has remedied or attempted to remedy the damage ( eg payment), that the case against the offender is not heard within a reasonable time and the excessive length of proceedings is not attributable to the offender		crime was committed	crime a decision must be made within reasonable time regarding whether the person is prosecuted or not. If the decision has not been made within 1,5 years the prosecution office must in writing inform the accused person, why a decision has not been made yet and when a decision can be expected to be made	nt will be remitted due to the following limitations: 5 years for imprisonment for up to one year 10 years for imprisonment exceeding 1 year, but not 4 years 15 years for imprisonment exceeding 4 years, but not 8 years.		
Articles 163	Providing customs authorities with false information or documents required by those	Section 76(1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration . A fine is also imposed on persons who, intentionally or through gross negligence, fail to inform the customs and tax administration regarding an underestimation of duty and tax, cf. Section 13, 2nd sentence. Section 76(2).	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the customs duty evasion and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment				No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy		Fine: Criminal Code section 97a. If no prior application for a distress warrant has been filed, fines will be remitted after 5 years if the fine does not exceed DKK 1.000 10 years if the fine exceeds DKK 10.000	No
								Imprisonment	1,5 years	NO									
								other											

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		If the act is committed intentionally to avoid payment of duty or tax or to obtain unjustified exemption from or reimbursement of duty or tax, it is punishable by a fine or imprisonment for up to 1 year and 6 months, unless a higher penalty is due under section of the Penal Code.																
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;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations. Section 139 (2), cf. section 41 (1) and section 43 (3) of the Executive Order on Customs Processing. Intentional or grossly negligent violation of [having the supporting documents required for the application of	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed		No
								Imprisonment	NO	NO								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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 procedure in question in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged], as well as other intentional or grossly negligent violations of terms in the appropriations and permits granted pursuant to the regulations is punishable by a fine.																
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;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations. Section 139 (2), cf. section 41 (4), section 43 (4) of the Executive Order on Customs Processing. Intentional or grossly negligent violation of [storing documents for	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines							No
								Imprisonment	NO	NO								
								other										
																		No

Article UCC	Infringement UCC	National law <sup>1</sup>	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 least 5 years], as well as other intentional or grossly negligent violations of terms in the appropriations and permits granted pursuant to the regulations is punishable by a fine.																
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,	Section 76 (1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration .	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment				No			The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy
								Imprisonment	1,5 years	NO								
								other										
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No			2 years after the crime was committed

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	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;	or by gross negligence violate provisions in EU Regulations.						Imprisonement	NO	NO								
								other										
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	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations. Section 139 (2), cf. section 41 (1) and section 43 (3) of the Executive Order on Customs Processing. Intentional or grossly negligent violation of [having the supporting documents required for the application of the procedure in question in their possession and at the	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines			No	The person must be charged with a crime within 2 years after the crime was committed			No
								Imprisonement	NO	NO								
								other										



Article UCC	Infringement UCC	National law <sup>1</sup>	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	
		disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged], as well as other intentional or grossly negligent violations of terms in the appropriations and permits granted pursuant to the regulations is punishable by a fine.																
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	Section 76 (1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration.	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment			No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the			No
								Imprisonment	1,5 years	NO								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
															inaccuracy			
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	Section 76 (1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration .	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment				No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy		
								Imprisonment	1,5 years	NO								
								other										
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	Section 76 (1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment				No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK		
								Imprisonment	1,5 years	NO								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	182	provide incorrect or misleading information in customs matters to the customs and tax administration .													500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy			
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	Section 76 (1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration .	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment				No			The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy
								Imprisonment	1,5 years	NO								
			other															
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of	Section 78 of the Customs Act. Fine or imprisonment for removing or destroying means of identification affixed by customs	YES	NO	Intent or gross negligence	YES	YES	Fine	DKK 3.000 or over	DKK 3.000 or over	Fines or imprisonment				No			The person must be charged with a crime within 2 years after the crime was committed
								Imprisonment	6 months	NO								
			IF BOTH, indicate both and provide explanation															No

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	transport without prior authorisation granted by the customs authorities;	authorities.	n if necessary					other										
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;	Section 76 (1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration .	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment				No			The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy
								Imprisonment	1,5 years	NO								
								other										
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;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No			The person must be charged with a crime within 2 years after the crime was committed
								Imprisonment	NO	NO								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed			No		
									Imprisonement	NO										NO	
									other												
Article 242	Removal of goods from customs supervision;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.)	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines										
									Imprisonement	NO		NO									
									other												
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.	The scope in column C is very broad. In general: Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines										
									Imprisonement	NO		NO									
									other												
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed			No		
									Imprisonement	NO										NO	

Article UCC	Infringement UCC	National law <sup>1</sup>	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		
		Regulations.						other											
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.	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	NO	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed			
								Imprisonement	NO	NO									
								other											
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	If the goods is declared but not a presented: Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No	The person must be charged with a crime within 2 years after the crime was committed			
								Imprisonement	NO	NO									
								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	Section 76 (1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration, present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the evaded customs duties and degree of fault.	Fines or imprisonment				No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was comitted in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was comitted in other cases (intent for less than DKK 500.000 or gross negligence			
								Imprisonement	1,5 years	NO									
								other											

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	them to customs authorities in accordance with article 245 of the Code	information in customs matters to the customs and tax administration .													regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy			
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No			The person must be charged with a crime within 2 years after the crime was committed
								Imprisonement	NO	NO								
								other										
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No			The person must be charged with a crime within 2 years after the crime was committed
								Imprisonement	NO	NO								
								other										
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Section 73(1)(1) of the Customs Act. A fine is imposed on anyone who, intentionally or through gross negligence, fails to declare goods imported into or exported from the Danish customs territory, or	YES	NO	Intent or gross negligence	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the customs duty evasion and degree of fault.	Fines or imprisonment				No			The person must be charged with a crime within the following time limits: 1) 10 years after the crime was comitted in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was comitted in other cases
								Imprisonement	1,5 years	NO								
								other										



Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravati ng factors	Mitigating factors	Settleme nt	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		goods conveyed from or to a free port or a customs warehouse in the Danish customs territory, when such a declaration is required by the Customs Act, the provisions established pursuant to the Customs Act, or by EU Regulation No 952/2013 (the Union Customs Code).													(intent for less than DKK 500.000 or gross negligence regardless of the amount)			
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	Section 79, no. 4 of the Customs Act. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No			No
								Imprisonement	NO	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	Section 76 (1) of the Customs Act. A fine is imposed on persons who intentionally, through gross negligence, or repeatedly within two years make an incorrect declaration,	YES	NO	Intent, gross negligence or repeatedly within two years	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the evaded customs duties and degree of fault.	Fines or imprisonment				No			No
								Imprisonement	1,5 years	NO								



Article UCC	Infringement UCC	National law <sup>1</sup>	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 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;	present incorrect or incomplete documents or invoices, or otherwise provide incorrect or misleading information in customs matters to the customs and tax administration .						other							2) 5 years after the crime was comitted in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount) 3) 2 years after the crime was committed if no evasion due to the inaccuracy			
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Section 73(1)(1) of the Customs Act. A fine is imposed on anyone who, intentionally or through gross negligence, fails to declare goods imported into or exported from the Danish customs territory, or goods conveyed from or to a free port or a customs warehouse in the Danish customs territory, when such a declaration is required by the Customs Act, the provisions established pursuant to the Customs Act, or by EU Regulation	YES	NO	Intent or gross negligence	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the evaded customs duties and degree of fault.	Fines or imprisonment				No			No
								Imprisonement	1,5 years	NO								
								other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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 952/2013 (the Union Customs Code).																	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Section 73(1)(1) of the Customs Act. A fine is imposed on anyone who, intentionally or through gross negligence, fails to declare goods imported into or exported from the Danish customs territory, or goods conveyed from or to a free port or a customs warehouse in the Danish customs territory, when such a declaration is required by the Customs Act, the provisions established pursuant to the Customs Act, or by EU Regulation No 952/2013 (the Union Customs Code).	YES	NO	Intent or gross negligence	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the evaded customs duties and degree of fault.	Fines or imprisonment				No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount)			
									Imprisonment	1,5 years									NO
									other										

Article UCC	Infringement UCC	National law <sup>1</sup>	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 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Section 73(1)(1) of the Customs Act. A fine is imposed on anyone who, intentionally or through gross negligence, fails to declare goods imported into or exported from the Danish customs territory, or goods conveyed from or to a free port or a customs warehouse in the Danish customs territory, when such a declaration is required by the Customs Act, the provisions established pursuant to the Customs Act, or by EU Regulation No 952/2013 (the Union Customs Code).	YES	NO	Intent or gross negligence	YES	YES	Fine	A fine is measured in light of the evaded customs duties and degree of fault.	A fine is measured in light of the evaded customs duties and degree of fault.	Fines or imprisonment			No	The person must be charged with a crime within the following time limits: 1) 10 years after the crime was committed in a case of intentional evasion for DKK 500.000 or more 2) 5 years after the crime was committed in other cases (intent for less than DKK 500.000 or gross negligence regardless of the amount)			No
								Imprisonment	1,5 years	NO								
								other										
Other customs infringements	Failure of the operator of a maritime ship or an aircraft entering the customs territory of the Union shall to	Section 139 (2), cf. section 68(2) and section 77(2) of the Executive Order on Customs	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines							No
								Imprisonment	NO	NO								

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
	notify the customs office of the first entry of the arrival at the time of arrival in accordance with Article 133 of the Code	Processing. Other deliberate or grossly negligent violations of [submitting an electronic notification of arrival], as well as other deliberate or grossly negligent violations of the terms of the authorisations and authorisations granted pursuant to the provisions are punishable by fines.						Other							social circumstances of the offender, motives for committing the act, that the offender acted in excusable ignorance or under the influence of an excusable misunderstanding of the rules, that the offender has remedied or attempted to remedy the damage ( eg payment), that the case against the offender is not heard within a reasonable time and the excessive length of proceedings is not attributable to the offender			
Other customs infringements	Failure to keep appropriate records in a form approved by the customs authorities in accordance with Article 214 of the Code	Section 79, no. 4 of the Customs Act cf. Article 214 UCC cf. Article 178 UCC DA. Fine to persons who, intentionally or by gross negligence violate provisions in EU Regulations.	YES	NO	Intent or gross negligence	YES	YES	Fine	Fine between DKK 3.000-7.000	Fine between DKK 3.000-7.000	Fines				No			No
								Imprisonment	NO	NO								
			Other															

Article UCC	Infringement UCC	National law <sup>1</sup>	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	
															offender has remedied or attempted to remedy the damage ( eg payment), that the case against the offender is not heard within a reasonable time and the excessive length of proceedings is not attributable to the offender			
Other customs infringements		Section 82 of the Customs Act. An authorisation or permission issued by the Customs Administration may be withdrawn if the authorisation or permission has been used in connection with a violation of the Customs Act or provisions established by law.	NO	YES		YES	YES	Fine	NO	NO	Other							
								Imprisonement	NO	NO								
								Other										
Other Customs infringements																		

Article UCC	Infringement UCC	National law <sup>1</sup>	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravati ng factors	Mitigating factors	Settleme nt	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	Prohibited Goods	The importer will be contacted for clarification as to whether the goods must be declared for re-export or for destruction under the procedure of active processing.																It is the courts that decide on confiscation, but insofar as the person concerned declares in writing that he/she agrees that the effects will be destroyed by the Tax Administratio n, the confiscation can however be administered.
	Infringement of an intellectual right covered by the definition in Article 2 of that Regulation (Council Regulation (EC) No 1383/2003 of 22 July 2003).	Confiscation by surrender to the State Treasury for destruction																
	Cases concerning endangered plants and animals covered by the Washington Convention	Confiscation																

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
Article 15	Providing customs authorities with false information or documents required by those	§ 370(1)(1) AO (tax evasion) or § 378 AO (reckless tax reduction) if further condition (reduction of import duties) is met.	Yes	Yes	Intent (increased Negligence : reckless)	YES	see comments	Imprisonement	up to 5 Years	see comments 4	see comments 5	see comments 6	see comments 7	see comments 8	see comments 9	see comments 10	see comments 11	
								Fine	criminal: see comments administrativ : up to 50.000 €									
								other: § 32 ZollVG	up to 250 € (see comments)									

<sup>1</sup> Administrative offences are not listed in column E ‘Criminal’ but in column F ‘Administrative’. Column F ‘Administrative’ also lists administrative sanctions within the meaning of Article 42(2)(b) UCC, where appropriate.

<sup>2</sup> Penalties may only be imposed on natural persons. However, fines on corporations are possible.

<sup>3</sup> The surcharge under Paragraph 32 of the ZollVG constitutes a charge of its own with a penalty-like effect and serves to simplify and speed up the sanctioning of minor infringements.

<sup>4</sup> The amount of a fine depends on the amount of the reduced import duties and the income of the offender (§ 40 StGB)

<sup>5</sup> Only intentional action is punishable unless the criminality of negligent acts is also determined by law (§ 15 StGB).

<sup>6</sup> In the case of tax crimes (§ 46 StGB): in particular, the following circumstances shall be taken into account: Act out of profit-seeking, gross self-interest or greed, remorseless and ruthless approach, Tenacity with which the objective is pursued; Tax reduction over a longer period, particularly reprehensible execution, Obstructing the investigation of the facts, e.g. destroying or disposing of evidence, influencing witnesses, deliberately misleading the investigating authorities, social and professional status of the offender, which imposes special tax obligations. In the case of administrative offences (§ 17 OWiG): In principle, the circumstances leading to Aggravating factors for criminal offences also apply to administrative offences.

<sup>7</sup> The following circumstances may be taken into account, inter alia: a small level of infringements in relation to the level of similar cases properly handled; a low risk of repetition due to countermeasures already taken (compliance management system)

<sup>8</sup> Voluntary self-disclosure is possible under strict conditions.

<sup>9</sup> Criminal proceedings shall be instituted in the event of an initial suspicion. If there is an initial suspicion of an administrative offence, the initiation of a fine procedure will be examined. The initiation of proceedings is possible as long as the prosecution of the offence is permitted (see imposing a penalty)

<sup>10</sup> The limitation period for prosecution is between 5 and 25 years, depending on the offence and the constellation of cases.

<sup>11</sup> The period of limitation for enforcement is between 5 and 20 years, depending on the offence and the facts.

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
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;	§ 31 Abs. 1 Nrn. 3 bis 5 ZollVG § 31 Abs. 2 Nrn. 1 bis 2a ZollVG § 31a Abs. 1 Nr. 1 Buchst. a und Nr. 3 ZollVG  in serious cases and with regard to customs procedures see notes to Article 15	YES	YES (under review)	both	yes	see comments	administrative fine	intent: up to 5.000 € (§ 31 ZollVG) / 30.000 € (§ 31a ZollVG) negligence: up to 2.500 € (§ 31 ZollVG) / 15.000 € (§ 31a ZollVG)	intent: up to 5.000 € (§ 31 ZollVG) / 30.000 € (§ 31a ZollVG) negligence: up to 2.500 € (§ 31 ZollVG) / 15.000 € (§ 31a ZollVG)	see comments 5	see comments 6	see comments 7		see comments 9	intent: 2 years (§ 31 ZollVG) / 3 years (§ 31a ZollVG) - max. 4 respectively 6 years negligence: 1 year (§ 31 ZollVG) / 2 years (§ 31a ZollVG) - max. 2 respectively 4 years	5 years	
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;	§ 81 Abs. 2 Nrn. 3 und 8 AWV  in serious cases and with regard to customs procedures see notes to Article 15	YES	YES (under review for customs procedures within the meaning of Article 5(16)(a) and (b) UCC)	both	yes	see comments	administrative fine (export/re-export)	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence) ) see comments	see comments 5	see comments 6	see comments 7	in serious cases see comments 8	see comments 9	export/re-export: intent: 3 years (max. 6 years) negligence: 2 years (max. 4 years)	export/re-export: 5 years	
								(criminal) Fine	see comments on Article 15	see comments 5						see comments 10	see comments 11	
								Imprisonement										



Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
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;	§ 81 Abs. 2 Nrn. 11 bis 13 AWV  in serious cases and with regard to customs procedures see notes to Article 15	YES	YES (under review for customs procedures within the meaning of Article 5(16)(a) and (b) UCC)	both	yes	see comments	administrative fine (export/re-export)	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence) ) see comments	see comments 5	see comments 6	see comments 7	in serious cases see comments 8	see comments 9	export/re-export: intent: 3 years (max. 6 years) negligence: 2 years (max. 4 years)	export/re-export: 5 years	
								(criminal) Fine	see comments on Article 15	see comments								
								Imprisonment									see comments 10	see comments 11
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	both			Revocation or suspension of the decision (authorisations)										
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		NO	under review, in principle revocation or suspension of the decision (authorisations)	both													

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
	was taken by those authorities 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;		NO	under review														
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	in serious cases see notes to Article 15	YES	YES	both			in serious cases see notes and comments to Article 15										
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code;		NO	under review														
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	in serious cases see notes to Article 15	YES	YES	in serious cases see notes to Article 15													

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
	second subparagraphs of Article 134 of the Code;																	
Article 134(1)	Removal of goods from customs supervision;	in serious cases see notes to Article 15	YES	YES	in serious cases see notes to Article 15													
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;	§ 31 Abs. 1 Nr. 1 ZollVG  in serious cases see notes to Article 15	YES	YES	both	yes	see comments	administrative fine	up to 5.000 € (intent) up to 2.500 € (negligence)	up to 5.000 € (intent) up to 2.500 € (negligence)	see comments 5	see comments 6	see comments 7		see comments 9	intent: 2 years (max. 4 years) negligence: 1 year (max. 2 years)	5 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 State and a third country, to bring those goods directly into that free zone without passing through another part of the customs territory of the		NO	NO														

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
	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;	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										
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	§ 31a Abs. 2 ZollVG  in serious cases see notes to Article 15	YES	YES	both	yes	see comments	administrative fine	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence) ) see comments	see comments 5	see comments 6	see comments 7	in serious cases see comments 8	see comments 9	intent: 3 years (max. 6 years) negligence: 2 years (max. 4 years)	5 years	
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	§ 31a Abs. 2 ZollVG  in serious cases see notes to Article 15	YES	YES	both	yes	see comments	administrative fine	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence) ) see comments	see comments 5	see comments 6	see comments 7	in serious cases see comments 8	see comments 9	intent: 3 years (max. 6 years) negligence: 2 years (max. 4 years)	5 years	

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
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;	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										
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;	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										
Article 149	Failure of the economic operator responsible for non-Union goods which are in temporary storage to	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
	place those goods under a customs procedure or to re- export them within the time limit;																	
Articles 158(3)	Removal of goods from customs supervision;		NO	NO														
Articles 163	Providing customs authorities with false information or documents required by those	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										
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;	in serious cases see notes to Article 15	YES	YES	both			in serious cases see notes to Article 15										
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	in serious cases see notes to Article 15	YES	YES	both			in serious cases see notes to Article 15										

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
	requires or where necessary for customs;																	
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;		NO	under review, in principle revocation or suspension of the decision (authorisations)	both													
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;	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
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	in serious cases see notes to Article 15	<b>YES</b>	<b>under review</b>	both			in serious cases see notes to Article 15										
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	in serious cases see notes to Article 15	<b>YES</b>	<b>YES</b>	both			in serious cases see notes to Article 15										
Article 179	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the		<b>NO</b>	<b>NO</b>														



Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
	customs 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		NO	revocation or suspension of the decision (authorisations )	both													
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	NO														

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
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;	§ 136 Abs. 2 StGB  in serious cases see notes to Article 15	YES	YES	Intent (increased Negligence : reckless)	yes	see comments	Fine	see comments and notes on Article 15	see comments 4	see comments 5	§ 46 StGB	§ 46 StGB		see comments 9	3 years	5 years	
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, revocation or suspension of the decision (authorisations )	both													
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;	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	in serious cases see notes to Article 15	YES	NO	both			in serious cases see notes to Article 15										
Article 242	Removal of goods from customs supervision;	in serious cases see notes to Article 15	YES	YES	in serious cases see notes to Article 15													
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.	in serious cases see notes to Article 15	YES	YES	both			in serious cases see notes to Article 15										
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	§ 31 Abs. 2 Nr. 5 ZollVG	NO	YES	both	yes	see comments	administrative fine	up to 5.000 € (intent) up to 2.500 € (negligence)	up to 5.000 € (intent) up to 2.500 € (negligence)	see comments 5	see comments 6	see comments 7		see comments 9	intent: 2 years (max. 4 years) negligence: 1 year (max. 2 years)	5 years	
Article 244(2)	Failure of the person to lodge a declaration in accordance with Article 244(2) of the Code	§ 31 Abs. 2 Nr. 4 und 5 ZollVG	NO	YES	both			administrative fine	up to 5.000 € (intent) up to 2.500 € (negligence)	up to 5.000 € (intent) up to 2.500 € (negligence)	see comments 5	see comments 6	see comments 7		see comments 9	intent: 2 years (max. 4 years) negligence: 1 year (max. 2 years)	5 years	
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	in serious cases see notes to Article 15	YES	under review	both			in serious cases see notes to Article 15										

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
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	in serious cases see notes to Article 15	YES	YES	both			in serious cases see notes to Article 15										
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	in serious cases see notes to Article 15	YES	<b>under review</b> or revocation of the authorisation Art. 28 UCC due to no longer available necessary guarantees under Article 211(3)(b) UCC	both			in serious cases see notes to Article 15										
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;		YES	Yes, refusal of the duty relief due to failure to extend the discharge period pursuant to Article 259 (3) UCC	both													

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Application of sanctions <sup>5</sup>	Aggravating factors <sup>6</sup>	Mitigating factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executing a sanction <sup>11</sup>	
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code		NO	Yes, unless there is a case of renunciation of the goods, the product may not leave the Union, Article 327 UCC-IA	both													
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	§ 82 Abs. 6 AWV  in serious cases see notes to Article 15	YES	YES	both	yes	see comments	administrative fine	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence) ) see comments 4	see comments 5	see comments 6	see comments 7	voluntary self-disclosure possible according to § 22 Abs. 4 AWG when negligent infringement	see comments 9	intent: 3 years (max. 6 years) negligence: 2 years (max. 4 years)	5 years	
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	§ 82 Abs. 10 Nrn. 4 bis 6 AWV	NO	NO	both	yes	see comments	administrative fine	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence) ) see comments 4	see comments 5	see comments 6	see comments 7	voluntary self-disclosure possible according to § 22 Abs. 4 AWG when negligent infringement	see comments 9	intent: 3 years (max. 6 years) negligence: 2 years (max. 4 years)	5 years	

Article UCC	Infringement UCC	National law	Legal nature <sup>1</sup> (C/ A)		N/I	Liability <sup>2</sup>		Type of the sanction <sup>3</sup>	Thresholds <sup>4</sup>		Applicatio n of sanctions <sup>5</sup>	Aggravatin g factors <sup>6</sup>	Mitigatin g factors <sup>7</sup>	Settlement <sup>8</sup>	Time limitation			Other factor s
			C	A		NP	LP		NP	LP					Initiating a procedur e <sup>9</sup>	Imposing a penalty <sup>10</sup>	Executin g a sanction <sup>11</sup>	
	with Article 267(2) of the Code;																	
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	§ 81 Abs. 2 Nr. 3 AWV	NO	YES	both	yes	see comments	administrative fine	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence) ) see comments 4	see comments 5	see comments 6	see comments 7	voluntary self-disclosure possible according to § 22 Abs. 4 AWG when negligent infringement	see comments 9	intent: 3 years (max. 6 years) negligence: 2 years (max. 4 years)	5 years	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	§ 81 Abs. 2 Nr. 8 AWV	NO	YES	both	yes	see comments	administrative fine	up to 30.000 € (intent) up to 15.000 € (negligence)	up to 30.000 € (intent) up to 15.000 € (negligence) ) see comments 4	see comments 5	see comments 6	see comments 7	voluntary self-disclosure possible according to § 22 Abs. 4 AWG when negligent infringement	see comments 9	intent: 3 years (max. 6 years) negligence: 2 years (max. 4 years)	5 years	
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	in serious cases see notes to Article 15	YES	YES	both			in serious cases see notes to Article 15										

Article UCC	Infringemen t UCC	National law	Legal nature (C / A)		Negligence/Int tent	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravati ng factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiatin g a procedu re	Imposing a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents required by those	If false information is provided unintentiona lly, Art. 42 of Law No. 2960/2001 If false information is provided intentionally , Art. 150 and 157 of Law No. 2960/2001.			Negligence/Int ent	YES	YES/NO	Fine	Unintentiona lly: 100€ fine for those cases where the inaccuracy of the information provided does not have an impact on the calculation of customs duties and taxes / if inaccuracy has led to miscalculatio n of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one) Intentionally : the monetary sanction is three to five times the total of customs debt. In any case, it cannot be less than 750 EUR.	Unintentiona lly: 100€ fine for those cases where the inaccuracy of the information provided does not have an impact on the calculation of customs duties and taxes / if inaccuracy has led to miscalculatio n of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)		smuggling		N/A	Initiatio n of criminal procedur e: 5 years from the time of the crime (article 111 par. 3 of Penal Procedu re Code)	Imposing administrat ive penalty: 3 years from the time of infringeme nt (article 152 par. 4 of Law No 2960/2001, National Customs Code)	Executing the administrat ive penalty: 20 years (article 136 par. 3 of law no 4270/2014 “Public Accounting Code”)	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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(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 147 par. 11 of law No 2960/2001 (fine of 2.500€). Also, possibly, imprisonment of up to 6 months or monetary penalty, in cases of disobedience (art. 169 of the National Criminal Code)	(YES)	YES	Negligence/Intent	YES	YES	Fine	2,500 EUR	2,500 EUR				N/A	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
								Imprisonment	up to 6 months (or monetary penalty)	up								
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;	Article 145 par. 1 a, in combination with article 17 par. 6 of law No 2960/2001 (in case of non compliance with obligation to ensure accuracy and completeness of notification of arrival or to lodge a correct notification) . Article 42 par. 1 and 2 of law No 2960/2001, see above under Article 15 of the UCC (in case of false information	NO	YES	Negligence/Intent	YES	YES	Fine	Articles 17 and 145: 300 EUR plus 30 EUR per day of non compliance Article 42: If inaccuracy has led to miscalculation of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)	Articles 17 and 145: 300 EUR plus 30 EUR per day of non compliance Article 42: If inaccuracy has led to miscalculation of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)	Only fine		If accuracy has not led to miscalculation of customs debt, 100 EUR per declaration.	N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	



Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 unintentionally 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 42 par. 1 and 2 of law No 2960/2001, in combination with article 8 of Decree No ΔΤΑ 1184721 ΕΞ 2016 / 16-12-2016	NO	YES	Negligence/Intent	YES	YES	Fine	If inaccuracy has led to miscalculation of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)	If inaccuracy has led to miscalculation of customs debt: - 15% of the difference in customs debt (calculation of lower customs debt than the correct one) - 5% of the difference in customs debt (calculation of higher customs debt than the correct one)	Only fine		If accuracy has not led to miscalculation of customs debt, 100 EUR per declaration.	N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
Article 23(1)	Failure of the holder of a decision relating to the application of customs legislation to comply with the	Depending on the decision, the consequence may be losing a benefit (i.e. revocation of a decision granting an		YES	Negligence/Intent			other	Losing a benefit	Losing a benefit				N/A	NO		NO	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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	
	obligations resulting from that decision;	AEO status)																
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;	Art. 147 par 2 of Law No. 2960/2001)		YES	Negligence/Intent	YES	YES	Fine	300 EUR	300 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
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;	Article 147 par. 2 of Law No 2960/2001, as interpreted by Circular No ΔΤΔ Α 1019512 ΕΞ 2017 / 3-2-2017 and article 8 of Decree ΔΤΑ 1184721 ΕΞ 2016 / 16-12-2016	NO	YES	Negligence/Intent	YES	YES	Fine	300 EUR	300 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
Article 108	Non-payment of import or export duties by the	Article 25 of Law No 1882/1990 (only when the total	YES	NO	Negligence/Intent	YES	NO	Fine			Imprisonment	When established customs debt is more than		N/A	Initiation of criminal procedure: 5	NO	NO	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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	
	person liable to pay within the period prescribed;	amount of established customs debt is more than 50.000 EUR)						Imprisonment	At least one year	N/A		150.000 EUR, the imprisonment threshold is at least 3 years.			years from the time that 4 months have passed after non payment of overdue amount			
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Article 147 par. 2 of Law No 2960/2001, as interpreted by Circular No ΔΣΤΕΠ Δ 1048813 ΕΞ 2018	NO	YES	Negligence/Intent	YES	YES	Fine	300 EUR	300 EUR	Only fine			N/A		Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
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. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringements & Art. 150 & 157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud) Art. 179 Criminal Code	YES	YES	Negligence/Intent	YES		Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements		Both fine and imprisonment	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years		N/A	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 3 years from the time of infringement, in case of negligence, and 7 years in case of intention	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
								Imprisonment	6 months to 5 years for customs fraud for intentional infringements Up to 3 years (according to art. 179 Criminal Code)									

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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;	(As above). Also, art. 179 of the Criminal Code for the violation of the rules of customs supervision	YES	YES	Negligence/Intent			Fine	300 EUR					N/A	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 3 years from the time of infringement, in case of negligence, and 7 years in case of intention	Executing the administrative penalty: 20 years	
								Imprisonment	Imprisonment for up to 3 years									
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. 144 par. 1 & 145 par. 1 of the National Customs Code		YES	Negligence/Intent			Fine	300 EUR	300 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
								Imprisonment										
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	Article 148 par. 5 of law No 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	100 EUR to 5,000 EUR, depending on the gravity of the offence	100 EUR to 5,000 EUR, depending on the gravity of the offence	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	

Article UCC	Infringemen t UCC	National law	Legal nature (C / A)		Negligence/Int ent	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravati ng factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiatin g a procedu re	Imposing a penalty	Executing a sanction	
	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;	Art. 144 par. 1 (3) & 145 par. 1 of the National Customs Code		YES	Negligence/Int ent			Fine	Various, ranging from 300 to 1500 EUR depending on the offences	Various, ranging from 300 to 1500 EUR depending on the offences	Only Fine			N/A	NO	Imposing administrat ive penalty: 3 years from the time of infringeme nt	Executing the administrat ive penalty: 20 years	
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	ΔΤΔ Α 1002472 / 2020 Art. 147 par. 2 for non intentional infringemen ts & Art. 150 & 157 Law No. 2960/2001	YES	YES	Negligence/Int ent			Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringement s		Both fine and imprisonm ent		In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonm ent thresholds are 2 years to 5 years.	Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrat ive fine, the fine is reduced to	Initiatio n of criminal procedur e: 5 years from the time of the crime	Imposing administrat ive penalty: 3 years from the time of infringeme nt, in case of negligence, and 7 years in case of intention	Executing the administrat ive penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspen sion of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine.

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 Article 139 of the Code	(National Customs Code) for intentional infringements (cases of smuggling or customs fraud)						Imprisonment	6 months to 5 years for customs fraud for intentional infringements				In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	two times the evaded duties and taxes				Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	As above	see article 139 above															
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 144 par. 3a of law No 2960/2001 (in case of road transports)  Article 145 par. 1c of law No 2960/2001 (in case of sea transports)	NO	YES	Negligence/Intent	YES	YES	Fine	1500 EUR (road) 600 EUR (sea)	1500 EUR (road) 600 EUR (sea)	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
Article 145(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs	Art. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 &	YES	YES	Negligence/Intent			Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringement	N/A	Both fine and imprisonment		In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years	Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 3 years from the time of infringement, in case of negligence, and 7 years in case of	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 where Union legislation so requires or where necessary for customs;	157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud)							s				to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	reduced to two times the evaded duties and taxes		intention		fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Art. 148 par. 4 of law No 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	twice the amount of due customs duties& taxes	twice the amount of due customs duties& taxes	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
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. 43 of law No 2960/2001	N/A	N/A	Negligence/Intent	N/A	N/A	Fine			No sanction - Goods are declared unclaimed				NO	NO	NO	



Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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	
Articles 158(3)	Removal of goods from customs supervision;	Art. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 & 157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud)	YES	YES	Negligence/Intent	YES	N/A	Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements	N/A	Both fine and imprisonment		In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years	Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to two times the evaded duties and taxes	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 3 years from the time of infringement, in case of negligence, and 7 years in case of intention	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
								Imprisonment	6 months to 5 years for customs fraud for intentional infringements	N/A								
Articles 163	Providing customs authorities with false information or documents required by those	Art. 216 of Criminal Code (falsification) & Art. 155 par. 1b, 150 and 157 of law No 2960/2001 (customs fraud, smuggling)	YES	YES	Intent	YES	N/A	Fine	3 to 5 times the amount of evaded duties and taxes	3 to 5 times the amount of evaded duties and taxes	Both fine and imprisonment	In case the illegal profit of falsification is more than 120.000 EUR, the imprisonment thresholds are 5 years to 10 years. In case the illegal profit of customs fraud is more than 30.000 EUR, the		Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to two times the evaded duties and taxes	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the
								Imprisonment	6 months to 5 years for falsification 6 months to 5 years for customs fraud	N/A								



Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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	
												imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years						infringement are confiscated.
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. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 & 157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud)	YES	YES	Negligence/Int ent	YES	YES	Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements	N/A	Both fine and imprisonment	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years		Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to two times the evaded duties and taxes	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
								Imprisonment	6 months to 5 years for customs fraud for intentional infringements	N/A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 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;	see Article 163(1) above																
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. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 & 157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud) Also, falsification, under Art. 216 of the Criminal Code. and, possibly, revocation of the	YES	YES	Negligence/Intent			Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements	N/A	Both fine and imprisonment	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years			Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
							Imprisonment	customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence	N/A									

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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	
		authorisation of the economic operator. (ΑΤΔ Α 1024011/2018)																
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;	Art. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 & 157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud)	YES	YES	Negligence/Intent			Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements	N/A	Both fine and imprisonment	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years		Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to two times the evaded duties and taxes	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001: suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
								Imprisonment	6 months to 5 years for customs fraud for intentional infringements	N/A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 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	see Article 167(1) above																
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	Art. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 & 157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud)	YES	YES	Negligence/Intent	YES	N/A	<div>Fine</div> <div>Imprisonment</div>	<div>300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements</div> <div>customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence</div>	<div>N/A</div> <div>N/A</div>	<div>Both fine and imprisonment</div>	<div>In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold</div>		Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to two times the evaded duties and taxes	<div>Initiation of criminal procedure: 5 years from the time of the crime</div>	<div>Imposing administrative penalty: 7 years from time of infringement</div>	<div>Executing the administrative penalty: 20 years</div>	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.

Article UCC	Infringemen t UCC	National law	Legal nature (C / A)		Negligence/In tent	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravati ng factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiatin g a procedu re	Imposing a penalty	Executing a sanction	
		Also, fasification, under Art. 216 of the Criminal Code										is at least 10 years						
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 simplificatio ns in accordance with Article 179	SEE Article 177																
Article 182	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplificatio ns in accordance with Article 182	SEE Article 177																

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 177																
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;	In transit: Article 144 par. 9 of law no 2960/2001 In the rest of the cases: in road transport: Article 144 par. 3c of law no 2960/2001 in sea transport: Article 18 par. 7 of law no 2960/2001 in temporarily imported vehicles: Article 137 C par. 4 of law no 2960/2001. Also, art. 178 of the Criminal	YES	YES	Negligence/Intent	YES	N/A	Fine	1500 euros, according to Customs Code	N/A				N/A	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	Executing the administrative penalty: 20 years	
								Imprisonment	up to 2 years, according to Criminal Code	N/A								

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 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. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 & 157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud) Also, falsification, under Art. 216 of the Criminal Code	YES	YES	Negligence/Intent	YES	N/A	Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements	N/A	Both fine and imprisonment	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years		Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to two times the evaded duties and taxes	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
								Imprisonment	customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence	N/A								
Article 233(1)(a)	Failure of the holder of the Union transit procedure to present the goods intact	Article 144 par. 7 of law No 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	300 EUR, plus 100 EUR per day	300 EUR, plus 100 per day	Only fine				NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 customs office of destination within the prescribed time limit;															nt		
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Article 148 par. 1 of law No 2960/2001	NO	YES	Negligence/Int ent	YES	YES	Fine	Twice the amount of customs duties and taxes correspondin g to the difference in the goods	Twice the amount of customs duties and taxes correspondin g to the difference in the goods	Only fine				NO	Imposing administrative penalty: 3 years from the time of infringement nt		
Article 242	Removal of goods from customs supervision;	Art. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringements & Art. 150 & 157 Law No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud) Art. 179 Criminal Code	YES	YES	Negligence/Int ent	YES	N/A	Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements	N/A	Both fine and imprisonment	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years. In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years		Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to two times the evaded duties and taxes	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 3 years from the time of infringement nt, in case of negligence, and 7 years in case of intention	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine. Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
								Imprisonment	6 months to 5 years for customs fraud for intentional infringements Up to 3 years (according to art. 179 Criminal Code)	N/A								
Article 242(1), points (a) and (b)	Failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from	Article 147 par. 2 of law No 2960/2001, following art. 17 of Decision No ΔΔΘΤΟΚ Δ 1026126 ΕΞ 2017/27-1-	NO	YES	Negligence/Int ent	YES	YES	Fine	300 EUR	300 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement nt	Executing the administrative penalty: 20 years	



Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 storage of goods covered by the customs warehousing procedure.	2017 (also see above)																
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Article 148 par. 5 of law No 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	100 EUR to 5,000 EUR	100 EUR to 5,000 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
Article 244(2)	Failure of the person to lodge a notification of industrial, commercial or service activity in accordance with Article 244(2) of the Code	Article 148 par. 5 of law No 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	100 EUR to 5,000 EUR	100 EUR to 5,000 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Article 148 par. 9 of law No 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	twice the amount of customs duties and taxes corresponding to the goods missing	twice the amount of customs duties and taxes corresponding to the goods missing	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
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	Art. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 & 157 Law	YES	YES	Negligence/Intent	YES	N/A	Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements	N/A	Both fine and imprisonment	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years.		Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 3 years from the time of infringement, in case of negligence, and 7 years in case of intention	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine.

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 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	No. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud) Also, falsification, under Art. 216 of the Criminal Code						Imprisonment	customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence	N/A		In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years		two times the evaded duties and taxes				Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Article 149 par. 1 of Law no 2960/2001, combined with Article 13 par. 6 of Law No 1567/1985, as amended by article 24 par. 3 of Law No 2948/2001	NO	YES	Negligence/Intent	YES	YES	Fine	146 EUR to 2.934 EUR	146 EUR to 2.934 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Art. 147 par 5 of Law No. 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	500 EUR	500 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Article 147 par. 5 of law No 2960/2001 Also, art. 42 and 147 par. 2 of Law No. 2960/2001 (for those cases where the pre-departure declaration was lodged in the wrong customs office or of failure to comply with the deadline)	NO	YES	Negligence/Intent	YES	YES	Fine	500 EUR	500 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
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. 147 par 5 of Law No. 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	500 EUR	500 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
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	Art. 147 par. 2 Law No. 2960/2001 (National Customs Code) for non intentional infringement & Art. 150 & 157 Law	YES	YES	Negligence/Intent	YES	N/A (criminal sanctions can only be imposed to the natural person who is the legal representative of the legal	Fine	300 EUR in case of non intentional infringement or 3 to 5 times of evaded customs duties in case of intentional infringements		Both fine and imprisonment	In case the illegal profit of customs fraud is more than 30.000 EUR, the imprisonment thresholds are 2 years to 5 years.		Art. 158 of law No 2960/2001: In case of waiver of the right to appeal and immediate payment of administrative fine, the fine is reduced to	Initiation of criminal procedure: 5 years from the time of the crime	Imposing administrative penalty: 7 years from time of infringement	Executing the administrative penalty: 20 years	Article 150 par. 5 of law no 2960/2001:suspension of criminal procedure until completeness of final (unappealable) decision of administrative court on the administrative fine.

Article UCC	Infringement UCC	National law	Legal nature (C / A)		Negligence/Intent	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	
	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. 2960/2001 (National Customs Code) for intentional infringements (cases of smuggling or customs fraud) Also, falsification, under Art. 216 of the Criminal Code					entity)	Imprisonment	customs fraud: 6 months to 5 years Falsification: 3 months to 10 years, depending on the gravity of the offence			In case the illegal profit of customs fraud is more than 150.000 EUR, the imprisonment threshold is at least 10 years		two times the evaded duties and taxes				Also, article 164 of law No 2960/2001: in case of establishment that a crime has been committed, the goods which are the object of the infringement are confiscated.
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Art. 147 par. 5 of Law No. 2960/2001	NO	YES	Negligence/Intent	YES	YES	Fine	500 EUR	500 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Article 147 par. 2 of Law No 2960/2001, as interpreted by Circular No ΔΣΤΕΠ Δ 1048813 ΕΞ 2018	NO	YES	Negligence/Intent	YES	YES	Fine	300 EUR	300 EUR	Only fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Art. 147 par. 2 of Law No. 2960/2001, (ΔΤΔ Α 1106275/2017)	NO	YES	Negligence/Intent	YES	YES	Fine	300 eur	300 eur	Only Fine			N/A	NO	Imposing administrative penalty: 3 years from the time of infringement	Executing the administrative penalty: 20 years	

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	Several possible: Penal Code § 391, § 280, Customs Act § 69.	Yes	Yes	For a crime intent is required, for a misdemeanour negligence is required. For § 280 of the Penal Code, at least direct intent is required for a misdemeanour, deliberate intent is required for a crime. For a penalty payment, a prerequisite is a precept the customs authority that was not complied with during the term indicated in a warning. No intent/negligence is needed. Applies to all the following rows	YES	YES	Fine / pecuniary punishment	12-1200€ fine, pecuniary punishment 30 - 500 daily rates. For pecuniary punishment same min-max for all crimes. A daily rate is the level of person's daily income, but, if less than 10€, then 10€.	100-3200€ for misdemeanour, 4000 - 16 mln € for crime. For all crimes, min-max the same.	For each person, 1 principal punishment may be applied, and up to several supplementary punishments. Punishing a physical person does not preclude from punishing a legal person. Applies to all following rows. Imposition of a punishment does not preclude the application of a penalty payment in order to ensure compliance with a precept.	§ 58 of the Penal Code. Applies to all the following rows in case there is a penalty provided.	§ 57 of the Penal Code. Applies to all the following rows in case there is a penalty enacted.	There are forms of settlement in the criminal and misdemeanour procedure resulting in more expedient procedure and/or more lenient punishment or no punishment at all. No extra-procedural forms of settlement are foreseen as in: the Customs Authority and the offender make a deal to not initiate a formal procedure. The Customs administration and the prosecutor in case of Criminal matters have some limited discretion to leave the procedure uninitiated in case the offence is minor	Criminal and Misdemeanour Procedure Codes. Can't initiate a procedure if the limit to impose a penalty has expired. Applies to all the following rows	Penal Code. For a crime 10 years since commitment of the offence in the case of a criminal offence in the first degree; 5 years in the case of a criminal offence in the second degree. A misdemeanour expires after two years have passed between the completion thereof and the entry into force of a judgment or decision, unless the law prescribes a limitation period of three years. Suspensions and interruptions may apply. Applies to all the following rows	Penal Code. A judgment shall not be executed if the following terms have expired after the entry into force of the judgment: 1) five years from entry into force of a court judgment made in a matter concerning a criminal offence in the first degree; 2) three years from entry into force of a court judgment made in a matter concerning a criminal offence in the second degree; 3) one year from entry into force of a judgment or decision made with regard to a misdemeanour. Suspensions may apply. Applies to all the following rows	For crimes and misdemeanours, the whole General part of the Penal Code applies.
			Please see comment on sheet 3. Both. An act qualifying for § 391 of the Penal Code is a crime, § 280 of the penal code could be a crime or a misdemeanour depending on form of intent, others are misdemeanours. Administrative measures could be applied in addition to a punishment for a crime or misdemeanour				Imprisonment /detention	For misdemeanour a detention of 1-30 days, for a crime, an imprisonment of up to 4 yrs	No									
							penalty payment	up to 9600€. Applies to all following rows.	up to 9600€. Applies to all following rows									

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	
														and/or there is little public interest. In case of purely administrative measures, they are at the discretion of the administrative body and settlement is possible in the form of person involved fulfilling the legal obligations without the need for the administrative body to make an enforceable formal legal decision. 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;	§ 279 of Penal Code. Interference with exercise of state and administrative supervision. A coercive administrative measure may be used also.	Yes	Yes	Negligence is required for a misdemeanour	YES	YES	Fine	12-1200€	100-16000€								
								Detention	1-30 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	
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;	Same as Article 15 UCC	Yes	Yes	Same as Article 15 UCC	Yes	Yes	Fine, pecuniary punishment	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Yes - see Article 15 above	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	
								Imprisonment /detention	Same as Article 15 UCC	Same as Article 15 UCC								
								penalty payment	Same as Article 15 UCC	Same as Article 15 UCC								
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;	Same as Article 15 UCC + Penal Code § 345 may apply in case of use of a knowingly counterfeit document with the intention of obtaining rights or release from obligations	Yes	Yes	Same as Article 15 UCC	Yes	Yes	Fine, pecuniary punishment	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	Yes - see Article 15 above	Same as Article 15 UCC	Same as Article 15 UCC	Same as Article 15 UCC	
								Imprisonment	depending on qualification, up to 5 years									



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 23(1)	Failure of the holder of a decision relating to the application of customs legislation to comply with the obligations resulting from that decision;	A coercive administrative measure could be used -- a penalty payment. Here and in all following rows, the legal basis for a penalty payment is § 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.	Yes	Yes	penalty payment										
		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 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;	§ 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.	Yes	Yes	Penalty payment										
		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	§ 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.	Yes	Yes	Penalty payment										



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	
	related to the accomplishment of customs formalities by any accessible means for the period of time required by customs;		A coercive measure may be applied. Is not punishable as a crime or misdemeanour.															
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Is explicitly and purposefully non-punishable in Estonia, in order to not create a "debt prison" or a debt spiral. Interests due are considered punishment enough. Any tax/duty debt shall be enforced, if needed through compulsory execution, enforcement costs shall be added to debt.	No	Yes	<b>No intent/negligence is needed.</b>	Yes	Yes											
			Occurrence of debt could result in revocation of favourable treatments/permits etc where reputation of the person is considered															
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	§ 23 of the Law Enforcement Act	No	Yes	<b>No intent/negligence is needed.</b>	Yes	Yes	Penalty payment						Yes - see Article 15 above				
		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 factors
			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 subparagraphs of Article 134 of the Code;	§ 72 of Customs Act, § 393 Penal Code	Yes	Yes	Negligence at least is needed for misdemeanour, intent for crime	YES	YES	Fine /pecuniary punishment	12-1200€	100-3200€	For each person, 1 principal punishment may be applied, and up to several supplementary punishments. Punishing a physical person does not preclude from punishing a legal person. Applies to all following rows. Imposition of a punishment does not preclude the application of a penalty payment in order to ensure compliance with a precept.	§ 58 of the Penal Code	§ 57 of the Penal Code	There are forms of settlement in the criminal and misdemeanour procedure resulting in more expedient procedure and/or more lenient punishment or no punishment at all. No extra-procedural forms of settlement are foreseen as in: the Customs Authority and the offender make a deal to not initiate a formal procedure. The Customs administration and the prosecutor in case of Criminal matters have some limited discretion to leave the procedure uninitiated in case the offence is minor	Criminal and Misdemeanour Procedure Codes. Can't initiate a procedure if the limit to impose a penalty has expired.	Penal Code. For a crime 10 years since commitment of the offence in the case of a criminal offence in the first degree; 5 years in the case of a criminal offence in the second degree. A misdemeanour expires after two years have passed between the completion thereof and the entry into force of a judgment or decision, unless the law prescribes a limitation period of three years. Suspensions and interruptions may apply.	Penal Code. A judgment shall not be executed if the following terms have expired after the entry into force of the judgment: 1) five years from entry into force of a court judgment made in a matter concerning a criminal offence in the first degree; 2) three years from entry into force of a court judgment made in a matter concerning a criminal offence in the second degree; 3) one year from entry into force of a judgment or decision made with regard to a misdemeanour. Suspensions may apply.	
			Punishable as a crime or a misdemeanour. Administrative measures could be applied in addition					Imprisonment / detention	up to four years imprisonment or detention 1-30 days for misdemeanour									
								confiscation of a substance or object										

Article UCC	Infringeme nt UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravati ng factors	Mitigati ng factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
														and/or there is little public interest. In case of purely administrati ve measures, they are at the discretion of the administrati ve body and settlement is possible in the form of person involved fulfilling the legal obligations without the need for the administrati ve body to make an enforceable formal legal decision.				
Article 134(1)	Removal of goods from customs supervision;	Same as previous	Yes	Yes	Negligence at least is needed for misdemeanou r, intent for crime	YES	YES	Fine	12-1200 euros	100-3200€				Yes - see Article 15 above				
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	§ 69 Customs Act misdemeano ur oe § 391 of Penal Code crime	Yes	Yes	Negligence at least ofr misdemeanou r, intent needed for crime	YES	YES	Fine	12-1200 euros	100-3200 euros				Yes - see Article 15 above				
									detention up to 30 days; Imprisonement up to 4 yrs, or aggravated 1-5 yrs									

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	
	of the goods in the appropriate place or to inform customs authorities when the obligations cannot be complied;																	
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;	N/A: There are no free zones in Estonia on the land border with a third country N/A																
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	Same as Article 135(1)	Yes	Yes	Same as Article 135(1)	YES	YES	Fine	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Yes - see Article 15 above	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	

Article UCC	Infringeme nt UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravati ng factors	Mitigati ng factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	in the appropriate place or to inform customs authorities when the obligations cannot be complied;																	
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	Same as Article 135(1)	Yes	Yes	Same as Article 135(1)	YES	YES	Fine	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Yes - see Article 15 above	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Same as Article 135(1)	Yes	Yes	Same as Article 135(1)	YES	YES	Fine	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	Yes - see Article 15 above	Same as Article 135(1)	Same as Article 135(1)	Same as Article 135(1)	
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	Misdemeanour, Customs Act § 77	Yes	No	Negligence needed	YES	YES	Fine	12-400€	100-1300€				Yes - see Article 15 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	
	authorities;																	
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;	§ 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.	Yes	Yes	Penalty payment						Yes - see Article 15 above				
			If systematic, could result in revocation of favourable treatments etc.															
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Misdemeanour, Customs Act § 74	Yes	No	Negligence needed	Yes	YES	Fine	12-800€	100-2600€				Yes - see Article 15 above				
								A coercive measure could be applies										
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	Misdemeanour, Customs Act § 74	Yes	No	Negligence needed			Fine	12-800€	100-2600€				Yes - see Article 15 above				
								A coercive measure could be applied										

Article UCC	Infringeme nt UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravati ng factors	Mitigati ng factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the time limit;																	
Articles 158(3)	Removal of goods from customs supervision;	Crime, § 393 Penal Act; Misdemean our § 72 Customs Act	Yes	Yes	Negligence for misdemeanou r, intent for crime			Fine / pecuniary punishment	12-1200 € for misdemeanour, pecuniary punishment for crime	100-3200 € fine or pecuniary punishment				Yes - see Article 15 above				
								Imprisonem ent	for crime, 30 days - 4 years, mor misdemeanour up to 30 days									
								other	comfiscation of goods possible / A favourable tratment/auhtoriz ation could be revoked if systematic	confiscation of goods possible								
Articles 163	Providing customs authorities with false information or documents required by those	Crime or misdemeano ur, § 280 Penal code	YES	Yes	Direct intent needed for misdemeanou r, deliberate intent for crime			Fine	Fine up to 1200€	Fine up to 2000€, pecuniary punishment				Yes - see Article 15 above				
								Imprisonem ent	up to 2 yrs, detention up to 30 days									
								other	Could result in revocation of favourable treatments/permit s									
Article 163(1)	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementa	§ 23 of the Law Enforcemen t Act	No	Yes	No intent/neglige nce is needed.			Penalty payment						Yes - see Article 15 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	
	ry declaration is lodged, the supporting documents required for the application of the procedure in question;																	
Article 163(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs authorities where Union legislation so requires or where necessary for customs;	§ 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.			Penalty payment						Yes - see Article 15 above				
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,	Same Article 163 UCC	Yes	Yes	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Fine	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Yes - see Article 15 above	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 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 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;	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Fine	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Yes - see Article 15 above	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	
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	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Fine	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Yes - see Article 15 above	Same as Article 163(1) UCC	Same as Article 163(1) UCC	Same as Article 163(1) 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	
	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	Same Article 163 UCC	Yes	Yes	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Fine	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Yes - see Article 15 above	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	
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	Same Article 163 UCC	Yes	Yes	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Fine	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Yes - see Article 15 above	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 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 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 Article 163 UCC	Yes	Yes	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Fine	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Yes - see Article 15 above	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 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 Code	Same Article 163 UCC	Yes	Yes	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Fine	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Yes - see Article 15 above	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods,	Misdemeanour, Customs Act § 76	Yes	Yes				Fine	12-800€	100-2600€				Yes - see Article 15 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	
	packaging or means of transport without prior authorisation granted by the customs authorities;																	
Article 211	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to place the goods under special procedures in accordance with Article 211 of the Code;	Same Article 163 UCC	Yes	Yes	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Fine	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Yes - see Article 15 above	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	
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;	Filure to present the goods within the time limit not punishable. Failure to translit the goods intact would be punishable under § 72 or § 77 of the Customs Act	Yes	Yes				Fine	up to 300€	up to 3200€				Yes - see Article 15 above				
Article 241	Processing of goods in a customs warehouse without an authorisation	Misdemeanour, § 74 Customs Act	Yes	Yes				Fine	12-800€	100-2600€				Yes - see Article 15 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	
	granted by the customs authorities;																	
Article 242	Removal of goods from customs supervision;	Misdemeanour § 72 Customs Act or Crime under § 393 Penal Code	Yes	Yes				Fine, pecuniary punishment	12-1200€ for misdemeanour or pecuniary punishment for crime	100-3200€ for misdemeanour or pecuniary punishment for crime				Yes - see Article 15 above				
								Imprisonment	up to 4 yrs									
								other	confiscation of goods possible	confiscation of goods possible								
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.	Misdemeanour § 74 Customs Act	Yes	Yes				Fine	12-800€	100-2600 euros				Yes - see Article 15 above				
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	§ 73 Customs Act, misdemeanour	Yes	Yes				Fine	12-1200€	100-3200€				Yes - see Article 15 above				
Article 244(2)	Failure of the person to lodge an entry summary declaration in	§ 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.			Penalty payment						Yes - see Article 15 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	
	accordance with Article 244(2) of the Code																	
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	§ 279 Penal Code misdemeanour	Yes	Yes				Fine	12-1200€	100-16000€				Yes - see Article 15 above				
								Detention	1-30 days									
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	Same Article 163 UCC	Yes	Yes	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Fine	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Yes - see Article 15 above	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 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 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	§ 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.			Penalty payment						Yes - see Article 15 above				
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	§ 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.			Penalty payment						Yes - see Article 15 above				
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	§ 23 of the Law Enforcement Act	No	Yes	No intent/negligence is needed.			Penalty payment						Yes - see Article 15 above				
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 Article 245 UCC	Yes	Yes	Same Article 245 UCC	Same Article 245 UCC	Same Article 245 UCC	Fine	Same Article 245 UCC	Same Article 245 UCC	Same Article 245 UCC	Same Article 245 UCC	Same Article 245 UCC	Yes - see Article 15 above	Same Article 245 UCC	Same Article 245 UCC	Same Article 245 UCC	
Article 267(2)	The use of false statements or any other irregular means by an economic operator in order to obtain an	Same Article 163 UCC	Yes	Yes	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Fine	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	Yes - see Article 15 above	Same Article 163 UCC	Same Article 163 UCC	Same Article 163 UCC	

Article UCC	Infringeme nt UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravati ng factors	Mitigati ng factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	§ 23 of the Law Enforcement Act	No	Yes				Penalty payment						Yes - see Article 15 above				
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	§ 23 of the Law Enforcement Act	No	Yes				Penalty payment						Yes - see Article 15 above				
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	§ 23 of the Law Enforcement Act	No	Yes				Penalty payment						Yes - see Article 15 above				



Article UCC	Infringeme nt UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Applicatio n of sanctions	Aggravati ng factors	Mitigati ng factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Other customs infringeme nts	A list of customs- related misdemeano urs §§ 70-77, Custosm Act, not all were mentioned here, A list of Customs- related crimes §§ 391-393. Not all variations of punishable deeds were mentioned here							Fine						Yes - see Article 15 above				