126526/EU XXVII. GP
Eingelangt am 10/01/23

Council of the
European Union

Brussels, 10 January 2023
(OR. en)

5135/23
ADD 3

UD 4
ECOFIN 26

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	6 January 2023
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	SWD(2023) 2 final
Subject:	COMMISSION STAFF WORKING DOCUMENT Country Sheets Accompanying the document Report from the Commission on the assessment of customs infringements and penalties in Member States Union Customs Code FINLAND - FRANCE - HUNGARY - IRELAND - ITALY - LATVIA - LITHUANIA - LUXEMBOURG - MALTA - THE NETHERLANDS

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

Encl.: SWD(2023) 2 final

www.parlament.gv.at

EUROPEAN
COMMISSION

Brussels, 6.1.2023
SWD(2023) 2 final

PART 3/4

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

FINLAND - FRANCE - HUNGARY - IRELAND - ITALY - LATVIA - LITHUANIA - LUXEMBOURG - MALTA - THE NETHERLANDS

{COM(2023) 5 final}

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 15	Providing customs authorities with false information or documents required by those	According to Customs Act 304/2016, Section 99 (1) (1) one who deliberately or out of gross negligence breaches an obligation on the procedure for giving out information or a document that is to be given for customs duties of a customs declaration or otherwise, as provided in the Code or a regulation given on the basis thereof must be fined for a customs offence, unless more severe punishment for this action is provided elsewhere in the law and the action is not	YES	YES	Intent is prerequisite for tax fraud. Conviction for a customs offense requires intent or gross negligence. Negligence is sufficient to impose a penalty fee or a duty increase.	YES	YES (applies only the imposition of a penalty fee and a duty increase)	Fine or imprisonment (tax fraud), day fine (customs offence) (criminal) duty increase and penalty fee (administrative)	imprisonment up to 2 years (ordinary tax fraud) and 4 months - 4 years (aggravated tax fraud) 1-120 day fines (customs offence, petty tax fraud and tax fraud) a penalty fee at least 50 and at most 15 000 euros or a duty increase at most 30 percent or at least 100 percent	a penalty fee at least 50 and at most 15 000 euros or a duty increase at most 30 percent or at least 100 percent	A penalty fee or duty increase is imposed if the proceedings are considered to be negligent. The act is punishable by a fine for a customs offense if the proceedings are considered to be gross negligence or willful misconduct. According to Chapter 6, Section 3 of the Penal Code, when imposing a sentence, all the grounds affecting the amount and type of the sentence and the uniformity of the penal practice must be taken into account. Pursuant to Chapter 6, Section 4 of the Penal Code, the	According to Chapter 6, Section 5 of the Penal Code, the grounds for aggravation of punishment are: 1) systematic criminal activity; 2) committing a crime as part of the activities of an organized criminal group; 3) committing an offense for remuneration; 4) the previous crime of the offender, if the relationship between it and the new offense, due to the similarity of the offenses or otherwise, shows in the perpetrator obvious disregard for the prohibitions and orders of the law.According	According to Chapter 6, Section 6 of the Penal Code, the grounds for mitigating punishment are: 1) significant pressure, threat or other similar circumstance that contributed to the commission of the crime; 2) strong human compassion for the offense or exceptional and sudden inducement, exceptionally high contribution of the perpetrator or other similar circumstance which has been liable to impair the perpetrator's ability to comply with the law; and 3) reconciliation between the perpetrator his efforts to facilitate the investigation of his crime.	N/A	According to Chapter 8, Section 1, Subsection 1 of the Penal Code, the right to prosecute a crime expires unless the charge is brought within two years, if the most severe punishment is a maximum of one year in prison, a fine or a criminal fine. The most severe punishment shall be the punishment provided for in the penal provision applicable to the offense as the maximum punishment.Pursuant to sections 62 and 97 of the Customs Act (304/2016), a decision to impose a duty increase must be notified to the payer within 3 years of the incurrence of the customs debt or within 5 years if the act could have led to criminal proceedings.Pursuant	According to Chapter 8, Section 6 of the Penal Code, a punishment may not be imposed if ten years have elapsed from the date of the offense, if the most severe punishment provided for the offense is imprisonment for a maximum of two years or a fine.	According to Chapter 8, Section 6 of the Penal Code, a punishment may not be imposed if ten years have elapsed from the date of the offense, if the most severe punishment provided for the offense is imprisonment for a maximum of two years or a fine.

[1] Tullilaki (29.4.2016/304) https://finlex.fi/fi/laki/ajantasa/2016/20160304?search%5Btype%5D=pika&search%5Bpika%5D=tullilaki#a304-2016; Laki verojen ja maksujen täytäntöönpanosta (15.6.2007/706) https://finlex.fi/fi/laki/ajantasa/2007/20070706#a706-2007

[2] Pursuant to Chapter 6, Section 7 of the Penal Code, the grounds for mitigation of punishment are 1) the offender's other consequence caused by the crime or his or her conviction, 2) the perpetrator's high age, poor health or other personal circumstances, and 3) a considerable time the penalty would lead to an unreasonable or exceptionally detrimental outcome for these reasons. Pursuant to Chapter 8, Section 10 of the Penal Code, a term of imprisonment shall lapse unless the enforcement of the sentence has commenced 1) twenty years from the date of the final judgment, 2) fifteen years if the sentence is more than four and not more than eight years, 3) in ten years if the sentence is more than one year and not more than four years and 4) in five years if the sentence is not more than one year. Pursuant to Chapter 8, Section 13 of the Penal Code, the fine expires five years after the date of the final judgment, unless a convicted person has previously been sentenced to conversion. Pursuant to Chapter 8, Section 13, Subsection 3 of the Penal Code, the convicted community fine expires five years after the date of the final judgment. Pursuant to section 98 (2) of the Customs Act (304/2016), a duty increase is not imposed if the act or omission as a whole is insignificant or the imposition of a duty increase must otherwise be considered manifestly unreasonable. Under section 98 (3) of the Customs Act, a duty increase remains in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons on the basis of which the duty increase is imposed still exist. Pursuant to section 98 (4) of the Customs Act, the provisions of the Act on Tax and Duty increases (781/2013) prescribed by a separate decision on tax increases and tax decison also apply to the penalty fee and Customs decision.

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		punishable as a light customs declaration offense no sentence will be given for a customs offense if a duty increase or a penalty fee has been assessed in the matter Customs Act 304/2016, Section 95 (1) (3) a customs declaration, another piece of information as mentioned in point 1, or a document has been given incomplete or with errors, or the obligation to notify has been wholly or partially neglected, duty can be increased by no more than 30 percent if an action or negligence mentioned in the first paragraph has applied to only part of the goods, the duty increase will be assessed only in regard to these goods. Customs Act 304/2016,										punishment must be measured in such a way that it is in proportion to the damage and danger of the crime, the motives for the act and the other guilt of the perpetrator.	to section 98 (1) of the Customs Act (304/2016), the imposition of a duty increase is based on an overall assessment, in which case in assessing the amount of duty increase, account must be taken of the reprehensibility of the procedure, its frequency and the financial situation of the perpetrator. In addition, the assessment shall take into account the benefit sought or the harm caused by the proceeding, if identifiable. Under section 98 (3) of the Customs Act, a duty increase remains in force notwithstanding the cessation of the customs debt or repayment of the duty if the reasons on the basis of which the increase in duty is imposed still exist. According to section 98 (1) of	According to the last sentence of section 98 (1) of the Customs Act (304/2016), the author´s co-operation with Customs is taken into account when considering the amount of the duty increase and penalty fee. Pursuant to section 98 (2) of the Customs Act, a duty increase is not imposed if the act or omission as a whole is insignificant or the the imposition of a duty increase and penalty fee must otherwise be ragarded as manifestly unreasonable.		to sections 62 and 97 of the Customs Act (304/2016), a decision on aduty increase and a penalty fee must be notified to the debtor within 3 years of the incurrence of the customs debt or within 5 years if the act could have resulted in criminal proceedings.	um of two years or a fine. Pursuant to Chapter 8, Section 13 of the Penal Code, the right to enforce a fine expires 5 years after the date of the final judgment, unless a fine has been imposed on the fined person before that date.Pursuant to sections 62 and 97 of the Customs Act (304/2016), a decision on a penalty fee must be notified to the debtor within 3 years of the incurrence of the	Pursuant to Chapter 8, Section 13 of the Penal Code, the right to enforce a fine expires 5 years after the date of the final judgment, unless a fine has been imposed on the fined person before that date.Pursuant to sections 62 and 97 of the Customs Act (304/2016), a decision on a penalty fee must be notified to the debtor within 3 years of the incurrence of the

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		Section 95 (1) (4)The customs declaration, the other information or document referred to in paragraph 1 is incomplete or incorrect, or the obligation to declare has been totally or partly neglected with intent or gross negligence and the procedure was liable to cause customs duties not to be imposed by more than 100 %. According to Customs Act (304/2016), Section 96 (1) (2), if incompleteness, error or negligence as mentioned in Section 95 paragraph 1 point 3 or 4 applies to customs procedure in which no duty is assessed or in which the amount of duty is small and no duty increase has been assessed, or if an inadequate or erroneous piece										the Customs Act (304/2016) , the imposition of a penalty fee is based on a overall assessment, in which case the correctness of the procedure, the frequency and the financial position of the perpetrator must be taken into account when assessing the amount of the penalty fee. In addition, the assessment must take into account the benefit sought or the harm caused by the procedure, if identifiable. Under section 98 (3) of the Customs Act, a penalty fee remains in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons on the basis of which the penalty fee was imposed still exist.				decision on a penalty fee must be notified to the debtor within 3 years of the incurrence of the customs debt or within 5 years if the act could have resulted in criminal proceedings.Pursuant to section 20 of the Act on the Enforcement of Taxes and Payments (706/2007), the right to enforce a duty increase and a	customs debt or within 5 years if the act could have resulted in criminal proceedings.Pursuant to section 20 of the Act on the Enforcement of Taxes and Payments (706/2007), the right to enforce a duty increase and a penalty fee expires 5 years after the beginning of the year following that in which it was imposed.

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		of information or document has been given in the application procedure or in order to receive customs privileges a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied, According to Chapter 29, Section 1 of the Penal Code, which causes or attempts to cause the tax not to be imposed or to be imposed too low, or the tax is unduly refunded, shall be punished for tax fraud (amount of avoided taxes between scale EUR 3,000 - 20,000). ,According to Chapter 29, Section 2 of the Penal Code, if the tax fraud is aimed at 1) substantial financial gain or 2) the crime is														penalty fee expires 5 years after the beginning of the year following that in which it was imposed.	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		committed in a particularly systematic manner and the tax fraud is also gross as a whole, the offender must be punished for aggravated tax fraud (avoided taxes exceeding 20,000 euros) under Chapter 29, Section 3 of the Penal Code, taking into account the amount of economic gain sought or other factors related to the crime, is generally judging to be insignificant, the offender must be punished for a petty tax fraud (the amount of avoided taxes is between scale 300-3,000 euros).															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			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;	According to Customs Act 304/2016, Section 99 (1) (1) one who deliberately or out of gross negligence breaches an obligation on the procedure for giving out information or a document that is to be given for customs duties of a customs declaration or otherwise, as provided in the Code or a regulation given on the basis thereof must be fined for a customs offence, unless more severe punishment for this action is provided elsewhere in the law and the action is not	YES	YES	Conviction for a customs offense requires intent or gross negligence. Negligence is sufficient to impose a penalty fee or a duty increase.	YES	YES (applies only the imposition of a penalty fee and a duty increase)	Fine	up to 2 years (tax fraud and 4 months - 4 years (aggravated tax fraud))	Day fine and imprisonment may not be imposed a legal person. A penalty fee at least 50 and at most 15 000 euros or a duty increase at least 50 and at most 2500 euros, or at most 3 500 euros, or at least 30 percent, or at most 100 percent may be imposed a legal person.	A fine shall be imposed if the proceedings are considered to be gross negligence or willful misconduct. According to Chapter 6, Section 3 of the Penal Code, when imposing a sentence, all the grounds affecting the amount and type of the sentence and the uniformity of the penal practice must be taken into account. Pursuant to Chapter 6, Section 4 of the Penal Code, the punishment must be measured in such a way that it is in proportion to the damage and danger of the	According to Chapter 6, Section 5 of the Penal Code, the grounds for aggravation of punishment are: 1) systematic criminal activity; 2) committing a crime as part of the activities of an organized criminal group; 3) committing an offense for remuneration; 4) the previous crime of the offender, if the relationship between it and the new offense, due to the similarity of the offenses or otherwise, shows in the perpetrator obvious disregard for the prohibitions and orders of the law.According	According to Chapter 6, Section 6 of the Penal Code, the grounds for mitigating punishment are: 1) significant pressure, threat or other similar circumstance that contributed to the commission of the crime; 2) strong human compassion for the offense or exceptional and sudden inducement, exceptionally high contribution of the perpetrator or other similar circumstance which has been liable to impair the perpetrator's ability to comply with the law; and 3) reconciliation between the perpetrator his efforts to facilitate the investigation of his crime.	N/A	According to Chapter 8, Section 1, Subsection 1 of the Penal Code, the right to prosecute a crime expires unless the charge is brought within two years, if the most severe punishment is a maximum of one year in prison, a fine or a criminal fine. The most severe punishment shall be the punishment provided for in the penal provision applicable to the offense as the maximum punishment.Pursuant to sections 62 and 97 of the Customs Act (304/2016), a decision to impose a duty increase must be notified to the payer within 3 years of the incurrence of the customs debt or within 5 years if the act could have led to criminal proceedings.Pursuant	According to Chapter 8, Section 6 of the Penal Code, a punishment may not be imposed if ten years have elapsed from the date of the offense, if the most severe punishment provided for the offense is imprisonment for a maxim	Pursuant to section 20 of the Act on the Enforcement of Taxes and Fees (706/2007), the right to enforce a duty increase expires 5 years after the beginning of the year following that in which it was imposed. [3]
								Imprisonement	punishment by a fine or by imprisonment of up to three months for insubordination towards a customs officer, unless a more severe penalty is provided for the act in other legislation (applies Act 317/2016 Chapter 16, Section 4 (b), Subsection 2).								

[3] Pursuant to section 98 (2) of the Customs Act (304/2016), a duty increase is not imposed if the act or omission as a whole is insignificant or the imposition of a duty increase must otherwise be considered manifestly unreasonable. Under section 98 (3) of the Customs Act, a duty increase remains in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons on the basis of which the duty increase is imposed still exist. Pursuant to section 98 (4) of the Customs Act, the provisions of the Act on Tax and Duty Increases (781/2013) prescribed by a separate decision on tax increases and tax decisions also apply to the penalty fee and the Customs decision.

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		punishable as a light customs declaration offense no sentence will be given for a customs offense if a duty increase or a penalty fee has been assessed in the matter Act 317/2016 amending Chapter 16, Sections 4(b) and 46(14) of the Criminal Code, Chapter 16, Section 4(b)Insubordination towards a customs officer a person who refuses to provide to a customs officer information requested under Section 17 or 102(1) of Customs Act or Section 2(14) or 2(15) of Act on Crime Prevention by Customs. Customs Act (623/2015) Section 102 of Customs Act provides an obligation to provide information a person whom a customs measure	Conviction for a customs offense or an offense referred to in Chapter 16, Section 4b, Paragraphs 1-2 of the Criminal Code is a criminal sanction for which a punishment can only be imposed on a natural person. Sentencing requires intent or gross negligence. Non compliance with the obligation referred to in Article 15 of the Code and section 102 (2) of the Customs Act may be enhanced in accordance with section 104 of the Customs Act by a				Penalty fee, Duty increase	a penalty fee at least 50 and at most 15 000 euros or a duty increase at least 50 and at most 2500 euros, or at most 3 500 euros, or at least 30 percent or at least 100 percent may be imposed a natural person.		crime, the motives for the act and the other guilt of the perpetrator. A duty increase shall be imposed if the incorrect procedure is considered to be negligent. A penalty fee shall be imposed if the incorrect procedure is considered to be negligent	to section 98 (1) of the Customs Act (304/2016), the imposition of a duty increase is based on an overall assessment, in which case in assessing the amount of duty increase, account must be taken of the reprehensibility of the procedure, its frequency and the financial situation of the perpetrator. In addition, the assessment shall take into account the benefit sought or the harm caused by the proceeding, if identifiable. Under section 98 (3) of the Customs Act, a duty increase remains in force notwithstanding the cessation of the customs debt or repayment of the duty if the reasons on the basis of which the increase in duty is imposed still exist. According to section 98 (1) of	According to the last sentence of section 98 (1) of the Customs Act (304/2016), the author´s co-operation with Customs is taken into account when considering the amount of the duty increase and penalty fee. Pursuant to section 98 (2) of the Customs Act, a duty increase is not imposed if the act or omission as a whole is insignificant or the the imposition of a duty increase and penalty fee must otherwise be ragarded as manifestly unreasonable.		to sections 62 and 97 of the Customs Act (304/2016), a decision on aduty increase and a penalty fee must be notified to the debtor within 3 years of the incurrence of the customs debt or within 5 years if the act could have resulted in criminal proceedings.	um of two years or a fine. Pursuant to Chapter 8, Section 13 of the Penal Code, the right to enforce a fine expires 5 years after the date of the final judgment, unless a fine has been imposed on the fined person before that date.Pursuant to sections 62 and 97 of the Customs Act (304/2016), a	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		concerns, directly or indirectly, must give customs, at its request and within the time frame established, all documents and information that are needed to perform the customs measure and that relate to importers, exporters, other parties to the matter, goods, transport vehicles and -vessels, passengers and transport vessel staff	penalty fee. The impositon of a penalty fee and a duty increase is an administrative sanction which may be imposed both a natural person and a legal person									the Customs Act (304/2016) , the imposition of a penalty fee is based on a overall assessment, in which case the correctness of the procedure, the frequency and the financial position of the perpetrator must be taken into account when assessing the amount of the penalty fee. In addition, the assessment must take into account the benefit sought or the harm caused by the procedure, if identifiable. Under section 98 (3) of the Customs Act, a penalty fee remains in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons on the basis of which the penalty fee was imposed still exist.				decision on a penalty fee must be notified to the debtor within 3 years of the incurrence of the customs debt or within 5 years if the act could have resulted in criminal proceedings.Pursuant to section 20 of the Act on the Enforcement of Taxes and Payments (706/2007), the right to enforce a duty increase and a	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
																penalty fee expires 5 years after the beginning of the year following that in which it was imposed.	
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,	Customs Act 304/2016, Section 95 (1) (3) a customs declaration, another piece of information as mentioned in point 1, or a document has been given incomplete or with errors, or the obligation to notify has been wholly or partially neglected, duty can be increased by no more than 30 percent if an action or negligence mentioned in the first paragraph has applied to only part of the goods, the duty increase will be	NO Imposing a duty increase is an administrative sanction. The duty increase may be imposed on both natural and legal persons. Negligence is sufficient for a duty increase to be	YES	Negligence is sufficient to impose a duty increase.	YES	YES	Duty increase	a duty increase by at most 30 percent	a duty increase by at most 30 percent	A duty increase shall be imposed if the incorrect procedure is considered to be negligent.	According to section 98 (1) of the Customs Act (304/2016), the imposition of a duty increase is based on an overall assessment, in which case in assessing the amount of duty increase, account must be taken of the reprehensibility of the procedure, its frequency and the financial situation of the perpetrator. In addition, the assessment shall take into account the benefit sought or the harm caused by the proceeding, if identifiable.	According to the last sentence of section 98 (1) of the Customs Act (304/2016), the author's co-operation with Customs is taken into account when considering the amount of the duty increase. Pursuant to section 98 (2) of the Customs Act, a duty increase is not imposed if the act or omission as a whole is insignificant or the imposition of a duty increase must otherwise be regarded as manifestly unreasonable.	N/A	Pursuant to sections 62 and 97 of the Customs Act (304/2016), a decision to impose a duty increase must be notified to the payer within 3 years of the incurrence of the customs debt or within 5 years if the act could have led to criminal proceedings.	Pursuant to section 20 of the Act on the Enforcement of Taxes and Fees (706/2007), the right to enforce a duty increase expires 5 years after the beginning of the year following that in which it was	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	notification or application;	assessed only in regard to these goods	imposed.									Under section 98 (3) of the Customs Act, a duty increase remains in force notwithstanding the cessation of the customs debt or repayment of the duty if the reasons on the basis of which the duty increase is imposed still exist.				imposed.	
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,	According to Customs Act (304/2016), Section 96 (1) (2), if incompleteness, error or negligence as mentioned in Section 95 paragraph 1 point 3 or 4 applies to customs procedure in which no duty is assessed or in which the amount of duty is small and no duty increase has been assessed, or if an inadequate or erroneous piece of information or document has been given in the application procedure or in order to receive	NO	YES	Negligence is sufficient to impose a penalty fee.	YES	YES	Penalty fee	a penalty fee at least 50 and at most 15,000 euros	a penalty fee at least 50 and at most 15,000 euros	A penalty fee is imposed if the incorrect proceedings are considered to be negligent.	According to section 98 (1) of the Customs Act (304/2016), the imposition of a penalty fee is based on an overall assessment, in which case the correctness of the procedure, the frequency and the financial position of the perpetrator must be taken into account when assessing the amount of the penalty fee. In addition, the assessment must take into account the benefit sought or the harm caused by the procedure, if identifiable. Under section	According to the last sentence of section 98 (1) of the Customs Act (304/2016), the author's co-operation with Customs is taken into account when considering the amount of the penalty fee. Pursuant to section 98 (2) of the Customs Act, a penalty fee is not imposed if the act or omission as a whole is insignificant or the imposition of a penalty fee must otherwise be considered manifestly unreasonable.	N/A	Pursuant to sections 62 and 97 of the Customs Act (304/2016), a decision on a penalty fee must be notified to the debtor within 3 years of the incurrence of the customs debt or within 5 years if the act could have resulted in criminal proceedings.	Pursuant to section 20 of the Act on the Enforcement of Taxes and Payments (706/2007), the right to enforce a penalty fee expires 5 years after the beginning of the year following that in which	Pursuant to section 98 (2) of the Customs Act (304/2016), a penalty fee shall not be imposed if the act or omission as a whole is insignificant or the imposition of a penalty fee must otherwise be considered manifestly unreasonable.

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	notification or application;	customs privileges a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied										98 (3) of the Customs Act, a penalty fee remains in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons on the basis of which the penalty fee was imposed still exist.				it was imposed .	Pursuant to section 98 (3) of the Customs Act, a penalty fee remains in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons on the basis of which the penalty fee has been imposed still exist. Pursuant to section 98 (4) of the Customs Act, the provisions of the Act on Tax and Duty Increases (781/2013) prescribe

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
																	d by a separate decision on tax increases and tax decisions also apply to the penalty fee and the Customs decision.
																	Notice, the content in this column has beentransferred to the column below where it belongs.
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-	Act No 425/2009 amending Chapter 46 of the Criminal Code, Section 7 stipulates that a person who neglects the reporting obligation or the obligation to provide information provided in customs legislation or in fulfilling such	YES Sentencing a customs declaration offense and a petty customs declaration	NO	Sentencing a customs declaration on offense and petty customs declaration on offense requires intent.	YES	NO	Imprisonment or Fine (customs declaration offense) and Fine (petty customs declaration offense)	imprisonment for at most one year and six months or 1 - 120 day-fine (customs declaration offense) or 1-120 day-fine (petty customs declaratin offense)	N/A	Same as art. 15 (1)	Same as art. 15 (1)	Same as art. 15 (1)	N/A	Same as art. 15 (1)	Same as art. 15 (1)	Act No 425/2009 amending Chapter 46 of the Criminal Code, Section 15 Restrictive provision When neglecting a reporting

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	export notification to ensure the accuracy and completeness of the information given in the declaration, notification or application;	an obligation provides false or incomplete information so that the act is conducive to causing (1) a failure to impose a tax, imposing such a tax too low or unduly refunding such a tax, (2) setting the security for a customs debt too low, or (3) import or export of goods in violation of a provision or condition provided in law or on the basis of law, shall be sentenced, unless the act is punishable as a tax fraud offense referred to in Capter 29 of Criminal Code, sections 1 through 3, a regulation or smuggling offence referred to in sections 1 through 4 of the present Chapter, or a violation involving failure of notification of currency as referred to in section 9 of the Act on the Control of	offense is a criminal sanction that can only be imposed on a natural person. Punishment requires intent.														obligation or obligation to provide information is of minor significance or in the case of any other minor violation of a procedural provision, it is not deemed an offense within the meaning of Sections 1 - 5, 7 - 10, and 12 of this Chapter. A person who is an accomplice to an offense committed during or after the importation of goods shall not be sentenced for the

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		Currency at the Border of the European Community (653/2007), for a customs declaration offense to a fine or to imprisonment for at most one year and six months. According to Chapter 46 of the Criminal Code, Section 9 (425/2009), if the customs declaration offense, taking into consideration the pettiness of the danger of unjustified economic benefit or the other circumstances connected with the offense, is to be deemed petty when assessed as a whole, the offender shall be sentenced for a petty customs declaration offense to a fine															offense referred to in Sections 6 or 6(a) of this Chapter. Sections 6 or 6(a) of this Chapter shall not apply to a person living in the same household as the offender, and who only uses or consumes property obtained by the offender for ordinary needs in the joint household.

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			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;	According to Customs Act 304/2016, Section 95 (1) (3), if a customs declaration, another piece of information as mentioned in point 1, or a document has been given incomplete or with errors, or the obligation to notify has been wholly or partially neglected, a duty can be increased by no more than 30 cent. if an action or negligence mentioned in the first paragraph has applied to only part of the goods, the duty increase will be assessed only in regard to these goods.	NO	YES	Same as art. 15 (2) (a) as regards duty increase												
Article 15(2)(b)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary	According to Customs Act 304/2016, Section 96 (1) (2), if incompleteness, error or negligence as mentioned in Section 95 paragraph 1	NO	YES	Same as art. 15 (2) (a) as regards penalty fee												

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	declaration, exit summary declaration, re-export declaration or re-export notification to ensure the authenticity, accuracy and validity of any supporting document;	point 3 or 4 applies to customs procedure in which no duty is assessed or in which the amount of duty is small and no duty increase has been assessed, or if an inadequate or erroneous piece of information or document has been given in the application procedure or in order to receive customs privileges a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied															
Article 15(2)(b)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary declaration, exit summary	Act No 425/2009 amending Chapter 46 of the Criminal Code, Section 7 stipulates that a person who neglects the reporting obligation or the obligation to provide information	YES Sentencing a customs declaration offence and a	NO	Sentencing a customs declaration offence and petty customs declaration offense requires	YES	NO	Imprisonment or Fine (customs declaration offence) and Fine (petty customs declaration offence)	imprisonment for at most one year and six months or 1 - 120 day-fine (customs declaration offence) or 1-120 day-fine (petty customs declaratin offence)	N/A	Same as for art. 15 (2) (a) as regards customs clearance offence and petty customs clearance offence	Same as for art. 15 (2) (a) as regards customs clearance offence and petty customs clearance offence	Same as for art. 15 (2) (a) as regards customs clearance offence and petty customs clearance offence	N/A	Same as for art. 15 (2) (a) as regards customs clearance offence and petty customs clearance offence	Same as for art. 15 (2) (a) as regards customs clearance offence and petty custom	Same as for art. 15 (1) and same as for art. 15 (2) (a) as regards customs clearance offence and petty customs clearance

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	declaration, re-export declaration or re-export notification to ensure the authenticity, accuracy and validity of any supporting document;	provided in customs legislation or in fulfilling such an obligation provides false or incomplete information so that the act is conducive to causing (1) a failure to impose a tax, imposing such a tax too low or unduly refunding such a tax, (2) setting the security for a customs debt too low, or (3) import or export of goods in violation of a provision or condition provided in law or on the basis of law, shall be sentenced, unless the act is punishable as a tax fraud offece referred to in Capter 29 of Criminal Code, sections 1 through 3, a regulation or smuggling offense referred to in sections 1 through 4 of the present Chapter, or a violation involving failure of notification of currency as	petty customs declaration offence is a criminal sanction that can only be imposed a natural person. Punishment requires intent.		intent.										s clearance offence	offence

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		referred to in section 9 of the Act on the Control of Currence at the Border of the European Community (653/2007), for a customs declaration offense to a fine or to imprisonment for at most one year and six months. According to Chapter 46 of the Criminal Code, Section 9 (425/2009)i if the customs declaration offense, taking into consideration the pettiness of the danger of unjustified economic benefit or the other circumstances connected with the offense, is to be deemed petty when assessed as a whole, the offender shall be sentenced for a petty customs declaration offense to a fine															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			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;	Pursuant to Section 96 (1) (4) of the Customs Act (304/2016), the Customs may impose a penalty fee by no less than 50 and no more than 3 500 euros for an error concerning compliance with an authorization granted by the Customs or any other decision concerning an individual case.	NO	YES Imposing a penalty fee is an administrative sanction. A penalty fee can be imposed on both a natural person and a legal person. Negligence is sufficient to impose a penalty fee.	Negligence is sufficient	YES	YES	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	A penalty fee is imposed if the incorrect proceedings are considered to be negligent.	Same as art. 15 (2) (a) as regards penalty fee	Same as art. 15 (2) (a) as regards penalty fee	N/A	Same as art. 15 (2) (a) as regards penalty fee	Same as art. 15 (2) (a) as regards penalty fee	Same as art. 15 (2) (a) as regards penalty fee
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	Pursuant to Section 96 (1) (4) of the Customs Act (304/2016), the Customs may impose a penalty fee by no less than 50 and no more than 3 500 euros for an error concerning compliance with an authorization granted by the	NO	YES Same as art 23 (1)	Negligence is sufficient	YES	YES	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	A penalty fee is imposed if the incorrect proceedings are considered to be negligent.	Same as art. 15 (2) (a) as regards penalty fee	Same as art 15 (2) (a) as regards penalty fee	N/A	Ssme as art. 15 (2) (a) as regards penalty fee	Same as art. 15 (2)(a) as regards penalty fee	Same as art. 15 (2)(a) as regards penalty fee

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	arising after the decision was taken by those authorities which influences its continuation or content;	Customs or any other decision concerning an individual case.															
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;	Pursuant to Accounting Act (1336/1997) Chapter 8, Section 4, Subsection 3, a person who deliberately or by gross negligence fails to retain accounting material in accordance with Chapter 2, Section 10 of the mentioned law, shall be sentenced to a fine (a criminal penalty by 1-120 day fines for an accounting offence. Otherwise same as art. 15 (2) (a) as regards petty customs clearance offence. Furthermore pursuant to Section 96 (1) (4) of the Customs Act (304/2016), the Customs may impose a penalty fee by no less than 50 and no more than 3 500 euros for an error concerning compliance with an authorization granted by the Customs or any other decision concerning an individual case. Otherwise same as art.15 (2) (a) as regards penalty fee. Finally the use of coercive measure is also applied. On the other hand the described failure above may also lead to withdrawal for granted authorization or license.															
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	N/A - Pursuant to sections 80 and 81 of the Customs Act (304/2016), the sale of goods by compulsory auction and destruction may be considered if the customs debt has not been paid within the time limit. However, this is characterized as a coercive measure and not an administrative or criminal sanction.															

www.parlament.gv.at

FINLAND

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Customs Act 304/2016, Section 99 (1) (1), one who deliberately or out of gross negligence breaches an obligation on the procedure for giving out information or a document that is to be given for customs duties of an entry summary declaration or otherwise, as provided in the Code or a regulation given on the basis thereof must be fined for a customs offense, unless more severe punishment for this action is provided elsewhere in the law and the action is not punishable as a light customs declaration offense no sentence will be given for a customs offense if a duty increase or a penalty fee has been assessed in the matter. Pursuant to	YES	YES	Negligence is sufficient prerequisite for a penalty fee whereas sentencing for a customs offense requires intent or gross negligence	YES (penalty fee and customs offense)	YES (penalty fee)	Fine (customs offense)	1-120 day-fines	N/A	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	N/A	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense
			Imposing an e penalty fee is an administrative sanction. Conviction for a customs offense is again a criminal sanction. A penalty fee can be imposed on both a natural person and a legal person. Only a natural person can be convicted of a customs offense. Negligence is sufficient prerequisite to impose a penalty					Penalty fee	50 - 3 500 euro	50-3 050 euro							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		Section 96 (1) (3) of the Customs Act (304/2016) the customs may impose a penalty fee by no less than 50 and no more than 3 500 euros for a delay or anotner error concerning an entry summary declaration.	fee. The sentencing of a customs offense requires intent or gross negligence.														
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;	According to Chapter 29, Section 1 of the Penal Code, which causes or attempts to cause the tax not to be imposed or to be imposed too low, or the tax is unduly refunded, shall be punished for tax fraud (amount of avoided taxes between scale EUR 3,000 - 20,000). ,According to Chapter 29, Section 2 of the Penal Code, if the tax fraud is aimed at 1) substantial financial gain or 2) the crime is committed in a particularly systematic manner and the tax fraud is also	YES	NO	The criminality of tax fraud prerequisites an intentional attitude towards the consequence, ie the unlawful avoidance of taxes or the attempt to have a similar consequence.	YES	YES (concerns tax fraud and aggravated tax fraud)	Fine	1-120 day-fines (petty tax fraud and tax fraud)	N/A	Same as art. 15 (1)	Same as art. 15 (1)	Same as art. 15 (1)	N/A	Same as art. 15 (1)	Same as art. 15 (1)	Same as art. 15 (1)
								Imprisonement	up to 2 years (tax fraud and 4 months - 4 years (aggravated tax fraud))	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		gross as a whole, the offender must be punished for aggravated tax fraud (avoided taxes exceeding 20,000 euros) under Chapter 29, Section 3 of the Penal Code, taking into account the amount of economic gain sought or other factors related to the crime, is generally judging to be insignificant, the offender must be punished for a petty tax fraud (the amount of avoided taxes is between scale 300-3,000 euros).															
Article 134(1)	Removal of goods from customs supervision;	According to Customs Act 304/2016, Section 96 (3), customs may assess a penalty fee if a delay or other error applies to the temporary storage of goods or their transfer out of customs supervision a penalty fee will be assessed to one whose responsibility	YES	YES	Negligence is sufficient to impose a penalty fee, whereas sentencing for a customs offense requires intent or gross negligence	YES	YES (only applies to the imposition of a penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	N/A	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense.
			Imposing a penalty fee is an administrative sanction.					Fine (customs offense)	a fine 1-120 day fines	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied Under Section 99(1)(1) of the Customs Act (304/2016), one who intentionally or through gross negligence violates the temporary storage of goods or their removal from customs supervision, a fine must be imposed for the customs offense, unless a more severe penalty is provided for elsewhere in the Act and the act is not punishable as a minor customs clearance offense. However, under Section 99(3) of the Customs Act, a customs infringement is not to be imposed if an increase in duty or an error fee has been imposed.	Conviction for a customs offense is again a criminal sanction. A penalty fee can be imposed on both a natural person and a legal person. Only a natural person can be convicted of a customs offense. Negligence is sufficient to impose a penalty fee. The sentencing of a customs offense requires intent or gross negligence.														

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			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;	Customs Act 304/2016, Section 96 customs may assess a penalty fee if a delay or other error applies to importation of goods into the Union customs territory, as provided in the Code or in regulation given on the basis thereof a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied / Pursuant to Article 99(1)(1) of the Customs Act (304/2016), one who intentionally or through gross negligence infringes the customs territory of the Union, the importation of goods into the customs territory of the Union, as provided for in the Code or a	YES	YES	Negligence is sufficient to impose a penalty fee, whereas sentencing for a customs offense requires intent or gross negligence	YES	YES (only applies to the imposition of a penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	N/A	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense.
								Fine (customs offense)	1-120 day-fines	N/A							
			Imposing a penalty fee is an administrative sanction. Conviction for a customs offense is again a criminal sanction. A penalty fee can be imposed on both a natural person and a legal person. Only a natural person can be convicted of a customs offense. Negligence is sufficient to impose a penalty fee. The imposition of a fine for a customs offense requires													

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		decree adopted thereunder, shall be punished for a customs offence unless a more severe penalty is provided for elsewhere in the Act and the offence is not punishable as a minor customs clearance offence, for a customs offence. However, under Section 99(3) of the Customs Act, a customs infringement is not to be imposed if a duty increase or a penalty fee has been imposed.	intent or gross negligence.														
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	N/A: There are no free zones in Finland on the land border with a third country															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	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;	According to Customs Act 304/2016, Section 96 (1)(3) customs may assess a penalty fee if a delay or other error applies to importation of goods into the Union customs territory, as provided in the Code or in regulation given on the basis thereof a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied / Pursuant to Article 99(1)(1) of the Customs Act (304/2016), one who intentionally or through gross negligence	YES	YES	Negligence is sufficient to impose a penalty fee, whereas sentencing for a customs offense requires intent or gross negligence	YES	YES (only applies to the imposition of a penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offence	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	N/A	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense
			Imposing a penalty fee is an administrative sanction. Conviction for a customs offense is again a criminal sanction. A penalty fee can be imposed on both a natural person and a legal person. Only a natural person can be convicted of a customs offense. Negligence is					Fine	1-120 day-fines	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		infringes the customs territory of the Union, the importation of goods into the customs territory of the Union, as provided for in the Code or a decree adopted thereunder, shall be punished for a customs offence unless a more severe penalty is provided for elsewhere in the Act and the offence is not punishable as a minor customs clearance offence, for a customs offence. However, under Section 99(3) of the Customs Act, a customs infringement is not to be imposed if a duty increase or a penalty fee has been imposed.	sufficient to impose a penalty fee. The imposition of a fine for a customs offense requires intent or gross negligence.														

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	According to Customs Act 304/2016, Section 96 (1)(3) customs may assess a penalty fee if a delay or other error applies to presentation of goods to thecustoms authority, as provided in the Code or in regulation given on the basis thereof a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied / Pursuant to Article 99(1)(1) of the Customs Act (304/2016), one who intentionally or through gross negligence infringes the presentation of goods to the customs authority, as provided for in the Code or a decree adopted thereunder, shall	YES	YES	Negligence is sufficient to impose a penalty fee, whereas sentencing for a customs offense requires intent or gross negligence	YES	YES (only applies to the imposition of a penalty fee)	Fine (customs offense)	1-120 day-fines	N/A	Same as art 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	N/A	Same as art 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art 15 (1) and 15 (2) (a) as reards penalty fee and customs offense
			Imposing a penalty fee is an administrative sanction. Conviction for a customs offense is again a criminal sanction. A penalty fee can be imposed on both a natural person and a legal person. Only a natural person can be convicted of a customs offense. Negligence is sufficient to impose a penalty fee. The imposition of a fine for a					Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		be punished for a customs offense unless a more severe penalty is provided for elsewhere in the Act and the offense is not punishable as a minor customs clearance offense, for a customs offense. However, under Section 99(3) of the Customs Act, a customs infringement is not to be imposed if a duty increase or a penalty fee has been imposed	customs offense requires intent or gross negligence.														
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;	According to Customs Act 304/2016, Section 96 (1)(3) customs may assess a penalty fee if a delay or other error applies to unloading of the goods presented to the customs authority as well as as temporary warehousing of goods or other customs-approved treatment or use referred to in the Code other than placement under	YES	YES	Negligence is sufficient to impose a penalty fee, whereas sentencing for a customs offense requires intent or gross negligence	YES	YES (applies only to the imposition of a penalty fee).	Fine (customs offense)	1-120 day-fines	N/A	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offence	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	N/A	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and custpms offense
			Imposing a penalty fee is an administrative sanction. Conviction for a customs offense is again a criminal sanction. A penalty fee					Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		a customs procedure, as provided in the Code or in regulation given on the basis thereof a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied / Pursuant to Article 99(1)(1) of the Customs Act (304/2016), one who intentionally or through gross negligence infringes unloading of the goods presented to the customs authority as well as as temporary warehousing of goods or other customs-approved treatment or use referred to in the Code other than placement under a customs procedure, as provided for in the Code or a decree adopted thereunder, shall be punished for	can be imposed on both a natural person and a legal person. Only a natural person can be convicted of a customs offense. Negligence is sufficient to impose a penalty fee. The imposition of a fine for a customs offense requires intent or gross negligence.														

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		a customs offense unless a more severe penalty is provided for elsewhere in the Act and the offense is not punishable as a minor customs clearance offense, for a customs offense. However, under Section 99(3) of the Customs Act, a customs infringement is not to be imposed if a duty increase or a penalty fee has been imposed															
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;	Pursuant to Section 96 (1) (3) of the Customs Act (304/2016), the Customs may impose a penalty fee if the delay or other error relates to the temporary storage of goods provided for in the Code or a decree issued thereunder. According to Customs Act (304/2016), Section 99 (1) (1), one who intentionally or through gross	YES Imposing a penalty fee is an administrative sanction. Conviction for a customs offense is again a criminal sanction. A penalty fee can be imposed on both a	YES	Negligence is sufficient to impose a penalty fee, whereas sentencing for a customs offense requires intent or gross negligence	YES	YES (applies only to the imposition of a penalty fee)	Fine (customs offense) Penalty fee	1-120 day-fines a penalty fee at least 50 and at most 3,500 euros	N/A a penalty fee at least 50 and at most 3,500 euros	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offence	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	N/A	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards penalty fee and custpms offense

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		negligence violates provisions for the temporary storage of goods provided for in the Code or a regulation issued thereunder, shall be punished by a fine, unless a more severe punishment is prescribed by law elsewhere and is not punishable as a petty customs declaration offense. However, according to section 99 (3) of the Customs Act, a customs violation is not convicted if an increase a duty increase or a penalty fee has been ordered in the matter.	natural person and a legal person. Only a natural person can be convicted of a customs offense. Negligence is sufficient to impose a penalty fee. The imposition of a fine for a customs offense requires intent or gross negligence.														
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted	Pursuant to Section 96 (1) (3) of the Customs Act (304/2016), the Customs may impose a penalty fee if the delay or other error	YES	YES	Negligence is sufficient to impose a penalty fee, whereas sentencing for a	YES	YES (only applies to the imposition of a penalty fee)	Fine (customs offense)	1-120 day-fines	N/A	Same as art. 15 (1) 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) 15 (2) (a) as regards penalty fee and custpms offense	Same as art. 15 (1) 15 (2) (a) as regards penalty fee and customs offense	N/A	Same as art. 15 (1) 15 (2) (a) as regards penalty fee and customs offense	Same as art. 15 (1) 15 (2) (a) as regards penaölty fee and custom	Same as art. 15 (1) 15 (2) (a) as regards penalty fee and customs offense

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	by the customs authorities;	relates to the temporary storage of goods provided for in the Code or a decree issued thereunder. According to Customs Act (304/2016), Section 99 (1) (1), one who intentionally or through gross negligence violates the provisions for the temporary storage of goods provided for in the Code or a regulation issued thereunder, shall be punished by a fine, unless a more severe punishment is prescribed by law elsewhere and is not punishable as a petty customs declaration offense. However, according to section 99 (3) of the Customs Act, a customs violation is not convicted if a duty increase or a penalty fee has been ordered in the matter.	Imposing a penalty fee is an administrative sanction. Conviction for a customs offense is again a criminal sanction. A penalty fee can be imposed on both a natural person and a legal person. Only a natural person can be convicted of a customs offense. Negligence is sufficient to impose an error fee. The imposition of a fine for a customs offense requires intent or gross negligence.	customs offense requires intent or gross negligence			Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros						s offense	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 149	Failure of the economic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs procedure or to re-export them within the time limit;	Pursuant to Section 96 (1) (3) of the Customs Act (304/2016), the Customs may impose a penalty fee if the delay or other error relates to the temporary storage of goods or transfer out of customs supervision provided for in the Code or a decree issued thereunder.Customs Act 304/2016, Section 95 paragraph 1 point 3 a customs declaration, another piece of information as mentioned in point 1, or a document has been given incomplete or with errors, or the obligation to notify has been wholly or partially neglected, duty can be increased by no more than 30 percent if an action or negligence mentioned in the first paragraph has	YES	YES The imposition of a penalty fee and a duty increase is an administrative sanction. Conviction for a customs offense is again a criminal sanction. A penalty fee and duty increase may be imposed on both a natural person and a legal person. Only a natural person can be punished for a customs offense. Negligence is sufficient to impose a penalty	Negligence is sufficient to impose a penalty gee and a duty increase, whereas sentencing for a customs offense requires intent or gross negligence	YES	YES (applies only to the imposition of a penalty fee and duty increase)	Fine (customs offence) Penalty fee, Duty increase	1 - 120 day-fines a penalty fee at least 50 and at most 3 500 euros or duty increase at least 50 and at most 2 500 euros, at most 30 percent	N/A a penalty fee at least 50 and at most 3 500 euros or duty increase at least 50 and at most 2 500 euros, at most 30 percent	Same as art. 15 (1) and 15 (2) (a) as regards duty increase, penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards duty increase, penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards duty increase, penalty fee and customs offense	N/A	Same as art. 15 (1) and 15 (2) (a) as regards duty increase, penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards duty increase, penalty fee and customs offense	Same as art. 15 (1) and 15 (2) (a) as regards duty increase, penalty fee and custpms offense

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		applied to only part of the goods, the duty increase will be assessed only in regard to these goods According to Customs Act (304/2016), Section 99 (1) (1), one who intentionally or through gross negligence violates the provisions for the temporary storage of goods, or transfer out of customs supervision, provided for in the Code or a regulation issued thereunder, shall be punished by a fine, unless a more severe punishment is prescribed by law elsewhere and is not punishable as a petty customs declaration offense. However, according to section 99 (3) of the Customs Act, a customs violation is not convicted if an increase a duty increase or a	fee and a duty increase. The imposition of a fine for a customs offense requires intent or gross negligence.														

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		penalty fee has been ordered in the matter.															
Articles 158(3)	Removal of goods from customs supervision;	Section 96 of the Customs Act (304/2016) Penalty fee [Error fee]. Customs may impose a penalty where the delay or other irregularity concerns the removal of goods from customs supervision as provided for in the Code or a regulation adopted pursuant to it, between EUR 50 and a maximum of EUR 3 500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates. Section 99 of the Customs Act Customs infringement. If,	YES Both. A penalty fee is administrative and customs offence is criminal.	YES	Negligence is sufficient to impose a penalty fee , a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	A penalty fee can be imposed on both a natural person and a legal person, a fine only on a natural person.	Penalty fee Fine	a penalty fee at least 50 and at most 3.500 euros 1 - 120 day-fines	a penalty fee at least 50 and at most 3.500 euros	An penalty fee [error fine] is imposed if the proceedings are considered to be negligent. The act is punishable by a fine for a customs offense if the proceedings are considered to be gross negligence or willful misconduct.	Section 98 of the Customs Act. The determination of the penalty fee [error fee] is based on an overall assessment. In assessing the amount, account must be taken of the reprehensibility of the procedure, its frequency and the financial situation of the perpetrator. In addition, the assessment must take into account the benefit sought or the harm caused by the procedure, if identifiable. The penalty fee [error fee] shall remain in force notwithstanding the cessation of the customs debt or the repayment of the duty if the reasons for which the	Section 98 of the Customs Act. When assessing the amount of the penalty fee [error fee], the author's co-operation with Customs to clarify the matter is taken into account. An error fee shall not be imposed if the act or omission as a whole is insignificant or the imposition of a penalty fee [error fee] must otherwise be considered manifestly unreasonable. According to Chapter 6, Section 6 of the Criminal code the following are grounds for reducing the punishment: significant pressure, threat or a similar influence that has affected the commission of the offence, strong empathy or an exceptional and sudden temptation	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		intentionally or through gross negligence, he infringes the obligation laid down in the Code or a regulation adopted on the basis of it to carry out a procedure for the removal of goods from customs supervision, he shall be sentenced, unless the act is punishable elsewhere by law, and the offence is not punishable as a minor customs clearance offence, to a fine for a customs offence. However, a customs infringement shall not be convicted if an increase in duty or an error fee has been imposed.										penalty fee [error fine] was imposed still exist. According to Chapter 6, Section 5 of the Criminal code the following are grounds for increasing the punishment: the methodical nature of the criminal activity, commission of the offence as part of the activity of an organised criminal group, commission of the offence for remuneration and the criminal history of the offender, if the relation between it and the new offence, due to the similarity between the offences or otherwise, shows that the offender is apparently heedless of the prohibitions and commands of the law.	that has led to the offence, the exceptionally great contribution of the injured party or a corresponding circumstance that has been conducive to decreasing the capability of the offender to conform to the law, and reconciliation between the offender and the injured person, other attempts of the offender to prevent or remove the effects of the offence or his or her attempt to further the clearing up of the offence.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Articles 163	Providing customs authorities with false information or documents required by those	Section 96 of the Customs Act. Customs may impose a penalty where the delay or other irregularity concerns the discharge of a customs procedure as provided for in the Code, at a minimum of EUR 50 and a maximum of EUR 3.500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates. Section 99 of the Customs Act. Customs infringement. Anyone who intentionally or through gross negligence infringes the obligation to discharge the customs procedure laid down in the Code or in a regulation adopted on the basis thereof shall be	YES	YES	Negligence is sufficient to impose a penalty fee [an error fee], a customs offence [violation] requires intent or gross negligence and a customs clearance offence requires intent.	Yes (penalty fee, customs offence, customs declaration offence)	A penalty fee [fine] can be imposed on both a natural person and a legal person, a fine only on a natural person.	Penalty fee	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as for 15(1) + A penalty fee [An error fine] is imposed if the proceedings are considered to be negligent. The act is punishable by a fine for a customs offense if the proceedings are considered to be gross negligence or willful misconduct.	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. A penalty fee is administrative, customs offence and customs declaration offence are criminal.					Imprisonement	up to 2 years (ordinary tax fraud) and 4 months - 4 years (serious tax fraud), up to 1 year 6 months (customs clearance offense), 4 months - 3 years (serious customs clearance offense)	Due to aggravated customs clearance offence, a legal person may be fined € 850 to € 850,000.							
								Fine	1 to 120 day-fines (customs offense, minor tax evasion, minor offense of customs clearance)								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		sentenced to a fine, unless a more severe penalty is provided for elsewhere in the law and the act is not punishable as a minor customs clearance offence, for a customs offence. However, a customs infringement shall not be convicted if an increase in duty or an error fee has been imposed. Chapter 46, Section 7 of the Criminal Code. A person who neglects the obligation to provide information provided in customs legislation or in fulfilling such an obligation provides false or incomplete information so that the act is conducive to causing (1) a failure to impose a tax, imposing such a tax too low or unduly															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		refunding such a tax, (2) setting the security for a customs debt too low, or (3) import or export of goods in violation of a provision or condition provided in law or on the basis of law, shall be sentenced, unless the act is punishable as a tax fraud offence or smuggling offence, for a customs declaration offence to a fine or to imprisonment for at most one year and six months. Chapter 46, Section 8 of the Criminal Code. If in the customs declaration offence (1) the act is conducive towards securing considerable economic benefit, (2) the offence is committed in a particularly planned manner, or (3) the offence is committed as part of the															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		activity of an organized criminal group or professionally and the customs declaration offence is aggravated also when assessed as a whole, the offender shall be sentenced for an aggravated customs declaration offence to imprisonment for at least four months and at most three years. Chapter 46, Section 9 of the Criminal Code. If the customs declaration offence, taking into consideration the pettiness of the danger of unjustified economic benefit or the other circumstances connected with the offence, is to be deemed petty when assessed as a whole, the offender shall be sentenced for a petty customs declaration offence to a fine.															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Articles 163	Providing customs authorities with false information or documents required by those	Chapter 29, Section 1 of the Criminal Code If tax fraud is aimed at (1) substantial economic gain or (2) the offence is committed in a particularly structured manner and the tax fraud is aggravated, even when assessed as a whole, the offender must be punished for serious tax fraud (above EUR 20 000). Chapter 29, Section 3 of the Criminal Code If tax fraud, taking into account the amount of financial	YES	NO	The criminality of tax evasion presupposes an intentional attitude towards the consequence, ie the unlawful avoidance of taxes or the attempt to have a similar consequence.	YES	Yes, a legal person may be fined for tax fraud and aggravated tax fraud.	Imprisonement	up to 2 years (ordinary tax fraud) and 4 months - 4 years (aggravated tax fraud)	NO	According to Chapter 6, Section 3 of the Penal Code, when imposing a sentence, all the grounds affecting the amount and type of the sentence and the uniformity of the penal practice must be taken into account. Pursuant to Chapter 6, Section 4 of the Penal Code, the punishment must be measured in such a way that it is in proportion to the damage and danger of the crime, the motives for the act and the other guilt of the perpetrator.	According to Chapter 6, Section 5 of the Criminal code the following are grounds for increasing the punishment: the methodical nature of the criminal activity, commission of the offence as part of the activity of an organised criminal group, commission of the offence for remuneration and the criminal history of the offender, if the relation between it and the new offence, due to the similarity between the offences or otherwise, shows that the offender is apparently heedless of the prohibitions and commands of the law.	According to Chapter 6, Section 6 of the Criminal code the following are grounds for reducing the punishment: significant pressure, threat or a similar influence that has affected the commission of the offence, strong empathy or an exceptional and sudden temptation that has led to the offence, the exceptionally great contribution of the injured party or a corresponding circumstance that has been conducive to decreasing the capability of the offender to conform to the law, and reconciliation between the offender and the injured person, other attempts of the offender to prevent or remove the effects of the offence or his or her attempt to further the clearing up of the offence.	NO	Chapter 8 of the Penal Code Section 1: The right to prosecute expires in two years from the date of the commission of the crime, if the most severe punishment is a fine; in five years, if the most severe punishment is imprisonment for over a year and at most two years; and in ten years, if the most severe punishment is imprisonment for more than two years and at most eight years.	According to Chapter 8, Section 6 of the Penal Code, a punishment may not be imposed if ten years have elapsed from the date of the offense, if the most severe punishment provided for the offense is imprisonment for a maximum of two years or a fine. A punishment may not be imposed if twenty years	Same as for art. 15 (1)
								Fine	1 to 120 day-fines (minor tax fraud and ordinary tax fraud)	Due to tax fraud and aggravated tax fraud, a legal person may be fined € 850 to € 850,000.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		advantage sought or other circumstances related to the offence, is negligible when viewed as a whole, the offender must be punished for minor tax fraud (avoided tax of between EUR 300 and EUR 3 000).														have elapsed from the date of the offence, if the maximum penalty provided for the offence is imprisonment for more than two years and at most eight years.	
Article 163(1)	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	Tullilaki 96 §: Virhemaksu. Tulli voi määrätä virhemaksua, jos viivästys tai muu virheellisyys koskee koodeksissa säädettyä tavaroiden tuontia unionin tullialueelle tai vientiä unionin tullialueelta koskevaa menettelyä, vähintään 50 ja enintään 3.500 euroa.	YES	YES	Negligence is sufficient to impose a penalty fee [pay an error], a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3.500 euros	a penalty fee at least 50 and at most 3.500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. Penalty fee is administrative, customs offence is criminal.					Fine	1 - 120 day-fines	No							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	is lodged, the supporting documents required for the application of the procedure in question;	Customs Act 304/2016, Section 99 one who deliberately or out of gross negligence breaches an obligation on the procedure for giving out information or a document that is to be given for customs duties of a customs declaration or otherwise, as provided in the Code or a regulation given on the basis thereof must be fined for a customs offence, unless more severe punishment for this action is provided elsewhere in the law and the action is not punishable as a light customs declaration offence. no sentence will be given for a customs offence if a duty increase or penalty fee has been assessed in the matter															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			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;	Customs Act 304/2016, Section 99 one who deliberately or out of gross negligence breaches an obligation on the procedure for giving out information or a document that is to be given for customs duties of a customs declaration or otherwise, as provided in the Code or a regulation given on the basis thereof must be fined for a customs offence, unless more severe punishment for this action is provided elsewhere in the law and the action is not punishable as a light customs declaration offence. no sentence will be given for a customs offence if a duty increase or penalty fee has been assessed in the matter Act No	Customs offence and customs declaration offence are criminal	No	A customs offense requires intent or gross negligence, a customs declaration offense is intentional.	Yes	No	Fine	1 - 120 day-fines	No	Same as for art. 158(3)	According to Chapter 6, Section 5 of the Criminal code the following are grounds for increasing the punishment: the methodical nature of the criminal activity, commission of the offence as part of the activity of an organised criminal group, commission of the offence for remuneration and the criminal history of the offender, if the relation between it and the new offence, due to the similarity between the offences or otherwise, shows that the offender is apparently heedless of the prohibitions and commands of the law.	According to Chapter 6, Section 6 of the Criminal code the following are grounds for reducing the punishment: significant pressure, threat or a similar influence that has affected the commission of the offence, strong empathy or an exceptional and sudden temptation that has led to the offence, the exceptionally great contribution of the injured party or a corresponding circumstance that has been conducive to decreasing the capability of the offender to conform to the law, and reconciliation between the offender and the injured person, other attempts of the offender to prevent or remove the effects of the offence or his or her attempt to further the clearing up of the offence.	NO	Same as for art. 15 (1)	Same as for art. 15 (1)	Same as for art. 15 (1)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		425/2009 amending Chapter 46 of the Criminal Code, Section 9 if the customs declaration offence, given the small likelihood of the threat of any unjustified economic benefit or the other circumstances connected with the offence, is deemed petty when assessed as a whole, the offender shall be sentenced for a petty customs declaration offence Act No 425/2009 amending Chapter 46 of the Criminal Code, Section 15 Restrictive provision When neglecting a reporting obligation or obligation to provide information is of minor significance or in the case of															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		any other minor violation of a procedural provision, it is not deemed an offence within the meaning of Sections 1 - 5, 7 - 10, and 12 of this Chapter.															
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 96 of the Customs Act. Customs may impose a penalty where incomplete or incorrect information or a document has been provided in the application procedure or in order to obtain a preferential tariff.	No	Yes	Negligence is enough.	Yes	Yes	Penalty fee	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	A penalty fee is imposed if the incorrect proceedings are considered to be negligent.	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified declaration	Customs Act 304/2016, Section 99 one who deliberately or out of gross negligence breaches an obligation on	YES	NO	A customs offense requires intent or gross negligence, a customs declarati	Yes	No	Fine	1 - 120 day fines.		Same as for art. 15 (1)	Same as for art. 15 (1)	Same as for art. 15 (1)	NO	Same as for art. 15 (1)	Same as for art. 15 (1)	Same as for art. 15 (1)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	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;	the procedure for giving out information or a document that is to be given for customs duties of a customs declaration or otherwise, as provided in the Code or a regulation given on the basis thereof must be fined for a customs offence, unless more severe punishment for this action is provided elsewhere in the law and the action is not punishable as a light customs declaration offence no sentence will be given for a customs offence if a duty increase or penalty fee has been assessed in the matter Act No 425/2009 amending Chapter 46 of the Criminal Code, Section 9 if the customs declaration offence, given	Customs offence and petty customs declaration offence are criminal.		on offense is intentional.												

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		the small likelihood of the threat of any unjustified economic benefit or the other circumstances connected with the offence, is deemed petty when assessed as a whole, the offender shall be sentenced for a petty customs declaration offence Act No 425/2009 amending Chapter 46 of the Criminal Code, Section 15 Restrictive provision When neglecting a reporting obligation or obligation to provide information is of minor significance or in the case of any other minor violation of a procedural provision, it is not deemed an offence within the meaning of Sections 1 - 5, 7 - 10, and 12 of																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		this Chapter.															
Article 167(1)		Section 95 of the Customs Act (304/2016). Duty increase. Customs may increase the amount of duty payable where (1) the customs declaration or any other information or document prescribed for customs taxation or requested by Customs has been submitted after the prescribed or prescribed time limit, by at least EUR 50 and a maximum of EUR 2 500; (2) the obligation referred to in paragraph 1 shall be fulfilled only upon request by Customs, up to a maximum of EUR 3.500; The customs declaration, other information or document referred to in paragraph 1 is valid or incorrect or the	NO	YES	Negligence is enough to increase the duty	Yes	Yes	An increase of duty is an administrative sanction.	a duty increase at least 50 and at most 2.500 / 3.500 euros or a duty increase of at most 30 % / 100 %	a duty increase at least 50 and at most 2.500 / 3.500 euros or a duty increase of at most 30 % / 100 %	An increase in the duty may be imposed if a duty is to be imposed. A penalty fee [error fee] may be imposed if no duty has been ordered.	Same as for penalty fee in art. 15(2)(a)	Same as for penalty fee in art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		obligation to declare has been totally or partially neglected, not exceeding 30 %; The customs declaration, the other information or document referred to in paragraph 1 is incomplete or incorrect, or the obligation to declare has been totally or partly neglected with intent or gross negligence and the procedure was liable to cause customs duties not to be imposed by more than 100 %. Where the act or omission concerned only part of the goods, the increase shall be imposed only in respect of those goods.															
Article 167(1)		Section 96 of the Customs Act (304/2016). Penalty fee [Error fee]. Customs may impose a penalty where (1) the delay referred to in Article 95(1)(1)	NO	YES	Negligence is sufficient	Yes	Yes	A penalty fee is an administrative penalty.	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	A penalty fee may be imposed if no duty has been ordered.	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		or (2) concerns a customs procedure which does not impose a customs duty or where the amount of duty is negligible and no duty increase has been imposed, between EUR 50 and a maximum of EUR 3.500; 2) the incompleteness, irregularity or omission referred to in Article 95(1)(3) or (4) concerns a customs procedure which does not impose a customs duty or where the amount of duty is negligible and no duty increase has been imposed, at a minimum of EUR 50 and a maximum of EUR 15.000; 3) the delay or other inaccuracy concerns the introduction of goods into the customs territory of the Union as provided for in the Code or a regulation adopted															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		pursuant to it, with a minimum of EUR 50 and a maximum of EUR 3.500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates.															
Article 167(1)(2)	failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question in	Section 96 of the Customs Act. Penalty fee [Error fee]. Customs may impose a penalty where the delay or other irregularity concerns the introduction of goods into the customs territory of the Union or the procedure for the exit of goods from the customs territory of the Union, as provided for in the Code, at a minimum of EUR 50 and a maximum of EUR 3.500. Customs Act 304/2016, Section 99	YES	YES	Negligence is sufficient to impose a penalty fee, a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	Yes (penalty fee)	Fine	1 - 120 day fines.	No	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15(2)(a)
			Penalty fee is administrative, customs offence is criminal					Penalty fee	a penalty fee at least 50 and at most 3.500 euros	a penalty fee at least 50 and at most 3.500 euros							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	accordance with of the Code;	one who deliberately or out of gross negligence breaches an obligation on the procedure for giving out information or a document that is to be given for customs duties of a customs declaration or otherwise, as provided in the Code or a regulation given on the basis thereof must be fined for a customs offence, unless more severe punishment for this action is provided elsewhere in the law and the action is not as a light customs declaration offence No sentence will be given for a customs offence if a duty increase or penalty fee has been assessed in the matter															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 177	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 177	Covered by infringement to Article 166	No	Yes	Negligence is enough	Yes	Yes	Penalty fee	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)
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	Covered by infringement to Article 166	No	Yes	Negligence is enough	Yes	Yes	Penalty fee	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	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	Covered by infringement to Article 166	No	Yes	Negligence is enough	Yes	Yes	Penalty fee	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			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	Covered by infringement to Article 166	No	Yes	Negligence is enough	Yes	Yes	Penalty fee	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the	Customs Act 304/2016, Section 96 customs may assess a penalty fee if a delay or other error applies to the removal or destruction of marks placed by customs authorities on goods, packaging or transport equipment, as provided in the Code or in	No	Yes	Negligence is enough	Yes	Yes	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	customs authorities;	regulation given on the basis thereof. a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied															
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;	Covered by infringement to Article 166	No	Yes	Negligence is enough	Yes	Yes	Penalty fee	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 233(1)(a)	Failure of the holder of the Union transit procedure to present the goods intact at the customs office of destination within the prescribed time limit;	Tullilaki (304/2016) 96 §. Virhemaksu. Tulli voi määrätä virhemaksua, jos viivästys tai muu virheellisyys koskee koodeksissa tai sen nojalla annetussa asetuksessa säädettyä tavaroiden tavaroiden esittämistä Tullille tai tullimenettelyn päättämistä, vähintään 50 ja enintään 3 500 euroa. Virhemaksu määrätään sille, jonka vastuulle velvoitteen täyttäminen, jota virheellisyys tai laiminlyönti koski, on säädetty tai määrätty. Customs Act 304/2016, Section 99 one who deliberately or out of gross negligence breaches an obligation on the procedure for presentation	YES	YES	Negligence is sufficient to impose a penalty fee, a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. Penalty fee is administrative, customs offence is criminal.					Fine	1 - 120 day fines.	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		of goods to customs must be fined for a customs offence, unless more severe punishment for this action is provided elsewhere in the law and the action is not punishable as a light customs declaration offence no sentence will be given for a customs offence if a duty increase or penalty fee has been assessed in the matter.															
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	N/A															
Article 242	Removal of goods from customs supervision;	Section 96 of the Customs Act (304/2016). Penalty fee [Error fee]. Customs may impose a	YES	YES	Negligence is enough to impose a penalty fee [pay	Yes	A penalty fee can be imposed on both a	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 15(1)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 163	Same as for art. 163	Same as for art. 15 (1) and 15 (2) (a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		penalty where the delay or other irregularity concerns the removal of goods from customs supervision as provided for in the Code or a regulation adopted pursuant to it, between EUR 50 and a maximum of EUR 3 500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates. Section 99 of the Customs Act. Customs offence [infringement]. If, intentionally or through gross negligence, he infringes the obligation laid down in the Code or a regulation adopted on the basis of it to carry out a procedure for the removal of goods from	Both. A penalty fee is administrative, customs offence and tax fraud are criminal.	an error], a customs offence [violation] requires intent or gross negligence, tax fraud requires intent.		natural person and a legal person, a fine only on a natural person. A legal person may be fined for tax fraud and aggravated tax fraud.	Imprisonement Fine	up to 2 years (ordinary tax fraud) and 4 months - 4 years (serious tax fraud) 1 - 120 day fines.	Due to tax fraud and aggravated tax fraud, a corporate fine of € 850 to € 850,000 may be imposed on a legal person.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		customs supervision, he shall be sentenced, unless the act is punishable elsewhere by law, and the offence is not punishable as a minor customs clearance offence, to a fine for a customs offence. However, a customs infringement shall not be convicted if an increase in duty or an error fee has been imposed. Chapter 29, Section 1 of the Criminal Code Which causes or attempts to cause the non-imposition or underimposition of the tax or the undue refund of the tax must be punished for tax evasion (amount of tax avoided between EUR 3 000 and EUR 20 000). Chapter 29, Section 2 of the Criminal Code If tax fraud is aimed at (1)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		substantial economic gain or (2) the offence is committed in a particularly structured manner and the tax fraud is aggravated, even when assessed as a whole, the offender must be punished for serious tax fraud (above EUR 20 000). Chapter 29, Section 3 of the Criminal Code If tax fraud, taking into account the amount of financial advantage sought or other circumstances related to the offence, is negligible when viewed as a whole, the offender must be punished for minor tax fraud (avoided tax of between EUR 300 and EUR 3 000).															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 242(1), points (a) and (b)	Failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure.	Section 96(1) of the Customs Act. Paragraph 4. Customs may impose a penalty in the event of total or partial non-compliance with the condition of the authorisation granted by Customs, at least EUR 50 and a maximum of EUR 3.500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates.	No	Yes	Negligence is sufficient to impose a penalty [an error] fee.	Yes	Yes	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	No provision under national law. There are no free zones in Finland.															
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with	No provision under national law. There are no free zones in Finland.												NO			

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	Article 244(2) of the Code																
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Customs Act 304/2016, Section 99 one who deliberately or out of gross negligence breaches an obligation on the procedure for presentation of goods to customs must be fined for a customs offence, unless more severe punishment for this action is provided elsewhere in the law and the action is not punishable as a light customs declaration offence no sentence will be given for a customs offence if a duty increase or penalty fee has been assessed in the matter	Yes	No	Intent or gross negligence.	Yes	No	Fine	1 - 120 day fines.	N/A	Same as for art. 15(1)	According to Chapter 6, Section 5 of the Criminal code the following are grounds for increasing the punishment: the methodical nature of the criminal activity, commission of the offence as part of the activity of an organised criminal group, commission of the offence for remuneration and the criminal history of the offender, if the relation between it and the new offence, due to the similarity between the offences or otherwise, shows that the offender is apparently heedless of the prohibitions and commands of the law.	According to Chapter 6, Section 6 of the Criminal code the following are grounds for reducing the punishment: significant pressure, threat or a similar influence that has affected the commission of the offence, strong empathy or an exceptional and sudden temptation that has led to the offence, the exceptionally great contribution of the injured party or a corresponding circumstance that has been conducive to decreasing the capability of the offender to conform to the law, and reconciliation between the offender and the injured person, other attempts of the offender to prevent or remove the effects of the offence or his or	NO	Same as for art. 15 (1)	Same as for art. 15 (1)	Same as for art. 15 (1)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
													her attempt to further the clearing up of the offence.				
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Section 96 of the Customs Act. Customs may impose a penalty where the delay or other irregularity concerns the discharge of a customs procedure as provided for in the Code, at a minimum of EUR 50 and a maximum of EUR 3.500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates. Section 99 of the Customs Act. Customs offence [infringement]. Anyone who intentionally or through gross negligence infringes the	YES	YES	Negligence is sufficient to impose a penalty fee [pay an error], a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. A penalty fee is administrative and customs offence is criminal.					Fine	1 - 120 day fines.	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		obligation to discharge the customs procedure laid down in the Code or in a regulation adopted on the basis thereof shall be sentenced to a fine, unless a more severe penalty is provided for elsewhere in the law and the act is not punishable as a minor customs clearance offence, for a customs offence. However, a customs infringement shall not be convicted if an increase in duty or an error fee has been imposed.															
Article 262	Failure of the holder of the outward processing procedure to export the	Customs Act 304/2016, Section 96 customs may assess a penalty fee if a delay or other error	YES	YES	Negligence is sufficient to impose a penalty fee [pay an error],	Yes (penalty fee and customs offence	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	defective goods within the time limit;	applies to exportation from the Union customs territory, as provided in the Code or in regulation given on the basis thereof a penalty fee will be assessed to one whose responsibility has been decreed or ordered to be the fulfilment of an obligation to which the error or negligence applied. Section 99 of the Customs Act. Customs infringement. Anyone who intentionally or through gross negligence infringes the obligation to discharge the customs procedure laid down in the Code or in a regulation adopted on the basis thereof shall be sentenced to a fine, unless a more severe penalty is provided for	Both. A penalty fee is administrative and customs offence is criminal.		a customs offence [violation] requires intent or gross negligence.	)		Fine	1 - 120 day fines.	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		elsewhere in the law and the act is not punishable as a minor customs clearance offence, for a customs offence. However, a customs infringement shall not be convicted if an increase in duty or an error fee has been imposed.															
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Section 96 of the Customs Act. Customs may impose a penalty where the delay or other irregularity concerns the discharge of a customs procedure as provided for in the Code, at a minimum of EUR 50 and a maximum of EUR 3.500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates. Section 99 of	YES	YES	Negligence is sufficient to impose a penalty fee [pay an error], a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. A penalty fee is administrative and customs offence is criminal.					Fine	1 - 120 day fines.	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		the Customs Act. Customs offence [infringement]. Anyone who intentionally or through gross negligence infringes the obligation to discharge the customs procedure laid down in the Code or in a regulation adopted on the basis thereof shall be sentenced to a fine, unless a more severe penalty is provided for elsewhere in the law and the act is not punishable as a minor customs clearance offence, for a customs offence. However, a customs infringement shall not be convicted if an increase in duty or an error fee has been imposed.															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 267(2) failure of the economic operator to present the goods to be taken out of the customs territory of the Union to customs on exit in accordance with of the Code;		Section 96 of the Customs Act. Customs may impose a penalty where the delay or other irregularity concerns the discharge of a customs procedure as provided for in the Code, at a minimum of EUR 50 and a maximum of EUR 3.500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates. Customs Act 304/2016, Section 99 one who deliberately or out of gross negligence breaches an obligation on the procedure for presentation of goods to customs must be fined for a customs offence, unless more severe punishment for	YES	YES	Negligence is sufficient to impose a penalty fee [pay an error], a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. A penalty fee is administrative and customs offence is criminal.					Fine	1 - 120 day fines.	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		this action is provided elsewhere in the law and the action is not punishable as a light customs declaration offence no sentence will be given for a customs offence if a duty increase or penalty fee has been assessed in the matter															
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	Covered by infringement to Article 166	No	Yes	Negligence is enough to impose a penalty fee [pay an error].	Yes	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 15.000 euros	a penalty fee at least 50 and at most 15.000 euros	Same as for art. 166	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	NO	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)	Same as for art. 15(2)(a)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	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	Section 96 of the Customs Act. Customs may impose a penalty where the delay or other irregularity concerns the procedure for the exit of goods from the customs territory of the Union provided for in the Code, at a minimum of EUR 50 and a maximum of EUR 3.500. The penalty shall be imposed on the person responsible for the performance of the obligation to which the irregularity or omission relates. Section 99 of the Customs Act. Customs offence [infringement]. A person who intentionally or through gross negligence infringes the	YES	YES	Negligence is sufficient to impose a penalty fee [pay an error], a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3,500 euros	a penalty fee at least 50 and at most 3,500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. A penalty fee is administrative and customs offence is criminal.					Fine	1 - 120 day fines.	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		obligation laid down in the Code to lodge a customs declaration or to carry out the procedure for the export of goods from the customs territory of the Union shall be sentenced, unless other legislation provides for a more severe penalty and the offence is not punishable as a minor customs clearance offence, for a customs offence to a fine. However, a customs infringement shall not be convicted if an increase in duty or an error fee has been imposed.															
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Covered by infringement to Article 270	YES	YES	Negligence is sufficient to impose a penalty fee [pay an error], a customs offence [violation] requires	Yes (penalty fee and customs offence)	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3.500 euros	a penalty fee at least 50 and at most 3.500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. A penalty fee is administrative and customs offence is					Fine	1 - 120 day fines.	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		Negligence/Intent	Liability		Typology of the sanction	Tresholds		Application of sanctions	Aggravating factors	Mitigating factors[2]	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			criminal.		intent or gross negligence.												
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Covered by infringement to Article 270	YES	YES	Negligence is sufficient to impose a penalty fee [pay an error], a customs offence [violation] requires intent or gross negligence.	Yes (penalty fee and customs offence)	Yes (penalty fee)	Penalty fee	a penalty fee at least 50 and at most 3.500 euros	a penalty fee at least 50 and at most 3.500 euros	Same as for art. 158(3)	Same as for art. 158(3)	Same as for art. 158(3)	NO	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)	Same as for art. 15 (1) and 15 (2) (a)
			Both. A penalty fee is administrative and customs offence is criminal.					Fine	1 -120 day fines.	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents required by those	Art. 413 bis CD Refus de communiquer les documents demandés par les agents des douanes	OUI	NON	NON	OUI	OUI	Fine	3.700,00 €	Ibid colonne J	Amende uniquement	NON	NON	OUI	3 ans Art. 351 alinéa 2 CD	Ibid colonne P	6 ans (art. 382 § 5 CD)	
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;	Ibid ci-dessus	OUI	NON	NON	OUI	OUI	Fine	3.700,00 €	ibid as colonne J	Amende uniquement	NON	NON	OUI	3 ans Art. 351 alinéa 2 CD	Ibid colonne P	Amende + confiscations : 6 ans (art. 382 § 5 CD)	
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 completen	Voir colonne T																L'article 15 § 2 a) du CDU prévoit que la personne qui dépose une déclaration ou sollicite une autorisation est responsable de l'exactitude et du caractère complet des renseignements qui fourni. Il s'agit ici de définir la responsabilité de l'opérateur et non pas de la ou des sanctions qui sont applicables. En fonction de l'acte considéré, les sanctions seront décrites au niveau de chaque ligne ci-dessous.

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	ess of the information given in the declaration, notification or application;																	
Article 15(2)(b)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification to ensure the authenticity, accuracy and validity of any supporting document;	Voir colonne T																L'article 15 § 2 b) du CDU prévoit que la personne qui dépose une déclaration ou sollicite une autorisation est responsable de l'authenticité, de l'exactitude et de la validité des documents produits. Il s'agit ici de définir la responsabilité de l'opérateur et non pas de la ou des sanctions qui sont applicables. En fonction de l'acte considéré, les sanctions seront décrites au niveau de chaque ligne ci-dessous.
Article 23(1)	Failure of the holder of a decision relating to the application of customs legislation to comply with the obligations	Voir colonne T																Les § 1 et 2 de l'article 23 du CDU contiennent une affirmation évidente, selon laquelle le destinataire d'une décision de l'administration est tenu de la respecter. Le CD ne contient pas une disposition permettant Sanctionner, en tant que telle l'absence de respect d'une telle obligation. En fonction de l'acte considéré, les sanctions seront décrites au niveau

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	resulting from that decision;																	de chaque ligne ci-dessous.
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;	Voir colonne T																Ibid ci-dessus
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	Art. 413 bis CD	OUI	NON	NON	OUI	OUI	Fine	3.700,00 €	Ibid colonne J	Amende uniquement	NON	NON	OUI	3 ans Art. 351 alinéa 2 CD	Ibid colonne P	Amende : 6 ans (art.382 § 5 CD)	

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	required by customs;																	
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Voir colonne T																Le non-paiement, dans les délais des droits dus, sans autre acte répréhensible, n'est pas sanctionné en tant que tel. Une telle situation conduit à mettre en place un recouvrement forcé et au paiement d'intérêts de retard prévu par l'article 114 du CDU.
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Les marchandises ont été importées et un régime douanier a été attribué : art. 410 CD. Les marchandises ont été introduites dans le territoire douanier de l'UE et une déclaration sollicitant un régime douanier n'a pas été déposée : - art. 417 § 2 a) et 412 CD si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé et l'infraction n'est pas	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 410 CD : 300 € à 3 000 € Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu. L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande organisée	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa compétence et la transaction est exclue, sauf autorisation du Parquet européen	Art. 410 et 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 1er alinéa CD)	Ibid colonne P	Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Si l'infraction sanctionnée par l'article 414 CD porte sur les stupéfiants, les psychotropes, les précurseurs chimiques de stupéfiants ou de psychotropes, les déchets, les armes et munitions et leurs éléments des catégories A, B et C du 1° de la catégorie D, les objets de toute nature comportant l'image ou la représentation d'un mineur, à caractère pornographique ou tout support comportant un message à caractère violent ou pornographique ou de nature à porter atteinte à la dignité humaine, la peine d'emprisonnement est portée à une durée de dix ans et l'amende peut aller jusqu'à dix fois la valeur de l'objet de la fraude
								Imprisonement	Art. 414 CD: 3 ans Art. 414-2 CD : 5 ans									
								other	Art. 412 CD : confiscation de la marchandise Art. 414 CD : confiscation de la marchandise, des moyens de	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		commise intentionnellement - art. 417 § 2 a) et 414 CD si les marchandises sont prohibées ou sont du tabac manufacturé ; - art. 417 § 2 a) et 414-2 si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé mais l'infraction a été commise intentionnellement							transport, des objets servant à masquer la fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l'infraction								
Article 134(1)	Removal of goods brought into the customs territory of the Union from customs supervision without	Art. 423, 2° et 412 CD si les marchandises ne sont pas prohibées et ne sont pas du tabac manufacturé Art. 423, 2° et 414 CD	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 11 (sauf art. 410 CD)	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 12									

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the permission of the customs authorities, contrary to the first and second sub-paragraphs of Article 134 of the Code;	si les marchandises sont prohibées ou sont du tabac manufacturé ; Art. 423, 2° et 414-2 CD si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé mais l'infraction a été commise intentionnellement						other	Ibid ligne 13	Ibid colonne J								
Article 134(1)	Removal of goods from customs supervision;	Art. 417 § 2 a) et 412 CD si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 417 § 2 a) et 414 CD si les marchandises sont prohibées ou sont du tabac manufacturé ; Art. 417 § 2 a) et 414-2 si les marchandise	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 14	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 15									
								other	Ibid ligne 16	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		s ne sont pas prohibées, ne sont pas du tabac manufacturé mais l'infraction a été commise intentionnellement																
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;	Ibid ci-dessus	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 17	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 18									
								other	Ibid ligne 19	Ibid colonne J								
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	Art. 417 § 1 et 412 CD si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 20	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 21									
								other	Ibid ligne 22	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	country, to bring those goods directly into that free zone without passing through another part of the customs territory of the Union;	Art. 417 § 1 et 414 CD si les marchandises sont prohibées ou sont du tabac manufacturé ; Art. 417 § 1 et 414-2 si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé mais l'infraction a été commise intentionnellement																
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;	Ibid ci-dessus	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 23	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 24									
								other	Ibid ligne 25	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 139	introduction or exit of goods into and from the customs territory of the Union without presenting them to the customs authorities in accordance with Article 139 of the Code	Art. 417 § 2 a) et 412 CD si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 417 § 2 a) et 414 CD si les marchandises sont prohibées ou sont du tabac manufacturé ; Art. 417 § 2 a) et 414-2 si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé mais l'infraction a été commise intentionnellement	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 26	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 27									
								other	Ibid ligne 28	Ibid as colonne J								
Article 139	Failure of the economic operator to present the goods brought into the customs territory of	Ibid ci-dessus	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 29	Ibid as colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid linge 30									

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the Union to the customs;							other	Ibid ligne 31	Ibid colonne J								
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;	Si débarquement d'un bateau : - art. 427 1° et 414 CD la marchandise est présumée prohibée et si l'acte est non intentionnel ; - art. 427 1° et 414-2 CD si l'acte est intentionnel. Si déchargement d'un autre véhicule : **art. 417 § 2 a) et 412 CD si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement **art. 417 § 2 a) et 414 CD si les marchandises sont prohibées ou sont du tabac manufacturé ;	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 32	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 33									
								other	Ibid ligne 34	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		**art. 417 § 2 a) et 414-2 si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé mais l'infraction a été commise intentionnellement																
Article 145(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs authorities where Union legislation so requires or where necessary for customs;	Art. 412, 8 ° CD si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 414-2 si les marchandises ne sont pas prohibées, ne sont pas du tabac manufacturé mais l'infraction a été commise intentionnellement	OUI	NON	NON			Fine	Art. 412, 8° CD : 150 € à 1 500 € Art. 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid as colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Art. 414-2 CD : 5 ans									
								other	Art. 412 CD : confiscation de la marchandise Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction	Ibid colonne J							

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l'infraction									
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities	Art. 410 CD	OUI	NON	NON	OUI	OUI	Fine	300 € à 3 000 €	Ibid colonne J	Amende uniquement	NON	NON	OUI	Art. 410 CD : 3 ans (art. 351 alinéa 2 CD)	Ibid colonne P	Ibid ci-dessus	
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. 410 CD	OUI	NON	NON	OUI	OUI	Fine	Ibid ligne 41	Ibid colonne J	Amende uniquement	NON	NON	OUI	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	En application de l'article 199 CDU, l'abandon des marchandises est possible *"avec l'autorisation préalable des autorités douanières*". En ce cas, elles sont abandonnés par le titulaire du régime ou leur détenteur. Cet abandon n'a pas lieu dans le cadre d'une transaction mais dans les conditions du CDU.

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Articles 158(3)	Removal of goods from customs supervision;	– La marchandise est sous transit : Art. 417 § 2 c) et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 417 § 2 c) CD et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 417 § 2 c) et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement La marchandise a fait l'objet d'une déclaration en douane : idem que ci-dessus mais article 417 §	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu. L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande organisée	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa compétence et la transaction est exclue, sauf autorisation du Parquet européen	Art. 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Si l'infraction sanctionnée par l'article 414 CD porte sur les stupéfiants, les psychotropes, les précurseurs chimiques de stupéfiants ou de psychotropes, les déchets, les armes et munitions et leurs éléments des catégories A, B et C du 1° de la catégorie D, les objets de toute nature comportant l'image ou la représentation d'un mineur, à caractère pornographique ou tout support comportant un message à caractère violent ou pornographique ou de nature à porter atteinte à la dignité humaine, la peine d'emprisonnement est portée à une durée de dix ans et l'amende peut aller jusqu'à dix fois la valeur de l'objet de la fraude
								Imprisonement	Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans									
								other	Art. 412 CD : confiscation de la marchandise Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandis	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		2 c) est remplacé par l'article 423, 2° CD							e, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l'infraction									
Articles 163	Providing customs authorities with false information or documents required by those	Art. 423, 1° et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 423, 1° CD et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 423, 1° et 414-2 CD si la marchandise n'est pas prohibée,	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 43	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonment	Ibid ligne 44									
								other	Ibid ligne 45	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement																
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;	Ibid ci-dessus	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 46	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 47									
								other	Ibid ligne 48	Ibid colonne J								
Article 163(2)	Failure of the declarant for temporary	Ibid ci-dessus	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel	OUI	OUI	Fine	Ibid ligne 49	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	storage or for a customs procedure to provide documents to the customs authorities where Union legislation so requires or where necessary for customs;				l'intention est requise			Imprisonement	Ibid ligne 50									
								other	Ibid ligne 51	Ibid colonne J								
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,	– Utilisation de documents faux ou de tout autre moyen afin d'obtenir une autorisation de l'administration : un tel acte n'est pas une infraction douanière →article 441-6 code pénal – Si l'opérateur économique a déposé une déclaration après avoir obtenu indûment une autorisation : Art. 423, 1° et 412 CD si la marchandise	OUI	NON	OUI en ce qui concerne l'article 441-6 code pénal En ce qui concerne l'infraction douanière : NON à l'exception de l'article 414-2 pour lequel l'intention est requise	OUI	OUI	Fine	Art. 441-6 code pénal : 30 000 € Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Art. 131-38 et 441-6 code pénal : 150 000 € Art. 414 ou 414-2 CD Ibid colonne J	Sanctions prévues par le code pénal : compétence exclusive de l'autorité judiciaire Sanctions prévues par le code des douanes : Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchan	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande organisée	NON	Pas de transaction possible pour l'infraction prévue par le code pénal. Pour le reste, ibid ci-dessus	Sanction prévue par art. 441-6 code pénal : 6 ans (art. 8 alinéa 1 code de procédure pénale) Sanctions prévues par le code des douanes : Art. 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Sanctions prévues par l'art. 441-6 code pénal : 6 ans (art. 133-3 code pénal) Sanctions prévues par le CD : Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid ci-dessus
								Imprisonement	Art. 441-6 code pénal : 2 ans Art. Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans									
								other	Art. 441-6 et 441-10 code pénal : Interdiction des droits civiques, civils et de famille ; Interdiction	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		n’est pas prohibée, n’est pas du tabac manufacturé et l’infraction n’a pas été commise intentionnellement Art. 423, 1° CD et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 423, 1° et 414-2 CD si la marchandise n’est pas prohibée, n’est pas du tabac manufacturé et l’infraction a été commise intentionnellement							, d'exercer une fonction publique ou d'exercer l'activité professionnelle ou sociale dans l'exercice ou à l'occasion de l'exercice de laquelle l'infraction a été commise, soit d'exercer une profession commerciale ou industrielle, de diriger, d'administrer, de gérer ou de contrôler à un titre quelconque, directement ou indirectement, pour son propre compte ou pour le compte d'autrui, une entreprise commerciale ou industrielle ou une société commerciale. Ces		dise est également prévu. L’ensemble des des sanctions peut être infligée par le juge lorsque l’affaire est portée en jugement						

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									interdictions peuvent être prononcées cumulativement ; Exclusion des marchés publics ; Confiscation de la chose qui a servi ou était destinée à commettre l'infraction ou de la chose qui en est le produit Art. 412, 414, 414-2 CD : ibid ligne 65.									
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	Art. 423, 1° et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 423, 1° CD et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 423, 1° et 414-2 CD	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu. L'ensemble des des sanctions peut être infligée	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande organisée	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa compétence et la transaction est exclue, sauf autorisation du	Art. 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid ci-dessus
								Imprisonement	Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans									
								other	Art. 412 CD : confiscation de la marchandise	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	declaration at the competent customs office and within the specific time-limit;	si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement							Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l'infraction		par le juge lorsque l'affaire est portée en jugement			Parquet européen				
Article 167(1) second subparagraph	Failure of the declarant for a customs	Ibid ci-dessus	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel	OUI	OUI	Fine	Ibid ligne 58	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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				l'intention est requise			Imprisonement	Ibid ligne 59									
								other	Ibid ligne 60	Ibid colonne J								
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	– Utilisation de documents faux ou de tout autre moyen afin d'obtenir une autorisation de l'administration : un tel acte n'est pas une infraction douanière →article 441-6 code pénal – Si l'opérateur économique a déposé une déclaration	OUI	NON	OUI en ce qui concerne l'article 441-6 code pénal En ce qui concerne l'infraction douanière : NON à l'exception de l'article 414-2 pour lequel l'intention est requise	OUI	OUI	Fine	Art. 441-6 code pénal : 30 000 € Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Art. 131-38 et 441-6 code pénal : 150 000 € Art. 414 ou 414-2 CD : Ibid colonne J	Sanctions prévues par le code pénal : compétence exclusive de l'autorité judiciaire Sanctions prévues par le code des douanes : Amende uniquement en cas de	Ibid ci-dessus	NON	Pas de transaction possible pour l'infraction prévue par le code pénal. Pour le reste, ibid ci-dessus	Sanction prévue par art. 441-6 code pénal : 6 ans (art. 8 alinéa 1 code de procédure pénale) Sanctions prévues par le code des douanes : Art. 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Sanctions prévues par l'art. 441-6 code pénal : 6 ans (art. 133-3 code pénal) Sanctions prévues par le CD : Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid ci-dessus
								Imprisonement	Art. 441-6 code pénal : 2 ans Art. Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans									

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	Article 177	après avoir obtenu indûment une autorisation : Art. 423, 1° et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 423, 1° CD et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 423, 1° et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement						other	Art. 441-6 et 441-10 code pénal : Interdiction des droits civiques, civils et de famille ; Interdiction, d'exercer une fonction publique ou d'exercer l'activité professionnelle ou sociale dans l'exercice ou à l'occasion de l'exercice de laquelle l'infraction a été commise, soit d'exercer une profession commerciale ou industrielle, de diriger, d'administrer, de gérer ou de contrôler à un titre quelconque, directement ou indirectement, pour son propre compte ou pour le compte	Ibid colonne J	transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu. L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement							

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									d'autrui, une entreprise commerciale ou industrielle ou une société commerciale. Exclusion des marchés public. confiscation de la chose qui a servi ou était destinée à commettre l'infraction ou de la chose qui en est le produit. Art. 412, 414, 414-2 CD : ibid ligne 60									
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	Ibid ci-dessus	OUI	NON	Ibid ci-dessus	OUI	OUI	Fine	Ibid ligne 64	Art. 131-38 et 441-6 code pénal : 150 000 € Art. 414 ou 414-2 CD : Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonment	Ibid ligne 65									

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	use of other customs simplifications in accordance with Article 179							other	Ibid ligne 66	Ibid colonne J								
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	Ibid ci-dessus	OUI	NON	Ibid ci-dessus	OUI	OUI	Fine	Ibid ligne 67	Art. 131-38 et 441-6 code pénal : 150 000 € Art. 414 ou 414-2 CD : Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 68									
								other	Ibid ligne 69	Ibid colonne J								
Article 185	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from	Ibid ci-dessus	OUI	NON	Ibid ci-dessus	OUI	OUI	Fine	Ibid ligne 70	Art. 131-38 et 441-6 code pénal : 150 000 € Art. 414 ou 414-2 CD : Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the customs authorities to make use of other customs simplifications in accordance with Article 185 of the Code							Imprisonement	Ibid ligne 71									
								other	Ibid ligne 72	Ibid colonne J								
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport without prior authorisation granted by the customs authorities;	Art. 417 § 2 c) et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 417 § 2 c) et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 417 § 2 c) et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises		Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu. L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande organisée	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa compétence et la transaction est exclue, sauf autorisation du Parquet européen	Art. 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid ci-dessus
								Imprisonement	Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans	Ibid colonne J								
								other	Art. 412 CD : confiscation de la marchandise Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens et avoirs qui								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l'infraction								
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	– Utilisation de documents faux ou de tout autre moyen afin d'obtenir une autorisation de l'administration : un tel acte n'est pas une infraction douanière	OUI	NON	OUI en ce qui concerne l'article 441-6 code pénal En ce qui concerne l'infraction douanière : NON à l'exception de l'article 414-2 pour lequel l'intention est requise	OUI	OUI	Fine	Art. 441-6 code pénal : 30 000 € Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Art. 131-38 et 441-6 code pénal : 150 000 € Art. 414 ou 414-2 CD Ibid colonne J	Sanctions prévues par le code pénal : compétence exclusive de l'autorité judiciaire Sanctions	Ibid ci-dessus	NON	Pas de transaction possible pour l'infraction prévue par le code pénal. Pour le reste, ibid ci-dessus	Sanction prévue par art. 441-6 code pénal : 6 ans (art. 8 alinéa 1 code de procédure pénale) Sanctions prévues par le code des douanes : Art. 412 CD : 3 ans (art. 351	Ibid colonne P	Sanctions prévues par l'art. 441-6 code pénal : 6 ans (art. 133-3 code pénal) Sanctions prévues par le CD : Amende + confiscation : 6 ans (art.382 § 5 CD)	Ibid ci-dessus

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	authorities to place the goods under special procedures in accordance with Article 211 of the Code;	→article 441-6 code pénal – Si l'opérateur économique a déposé une déclaration après avoir obtenu indûment une autorisation : Art. 423, 1° et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 423, 1° CD et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 423, 1° et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnell						Imprisonement	Art. 441-6 code pénal : 2 ans Art. Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans		prévues par le code des douanes : Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu. L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement				alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)		Emprisonnement : 6 ans (art. 133-3 code pénal)	
								other	Art. 441-6 et 441-10 code pénal : Interdiction des droits civiques, civils et de famille ; Interdiction, d'exercer une fonction publique ou d'exercer l'activité professionnelle ou sociale dans l'exercice ou à l'occasion de l'exercice de laquelle l'infraction a été commise, soit d'exercer une profession commerciale ou industrielle, de diriger, d'administrer, de gérer ou de contrôler à un titre quelconque	Ibid colonne K							

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		ement							, directement ou indirectement, pour son propre compte ou pour le compte d'autrui, une entreprise commerciale ou industrielle ou une société commerciale. Exclusion des marchés public. confiscation de la chose qui a servi ou était destinée à commettre l'infraction ou de la chose qui en est le produit. Art. 412, 414, 414-2 CD : ibid ligne 98									
Article 233(1)(a)	Failure of the holder of the Union transit procedure to present the goods intact at the customs office of	Art. 417 § 2 c) et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abband	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur	Art. 412 CD : 3 ans (art. 351Alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid ci-dessus

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	destination within the prescribed time limit;	commise intentionnellement Art. 417 § 2 c) et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 417 § 2 c) et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement						Imprisonement	Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans		on de la marchandise est également prévu. L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement	ans lorsque l'infraction est commise en bande organisée		européen peut exercer sa compétence et la transaction est exclue, sauf autorisation du Parquet européen				
								other	Art. 412 CD : confiscation de la marchandise Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									et avoirs qui sont le produit direct ou indirect de l'infraction									
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Si des droits et taxes sont éludés : Art. 411 § 1 CD. Si des droits et taxes ne sont pas éludés : Art. 410 CD	OUI	NON	NON	OUI	OUI	Fine	Art. 411 § 1 CD : Entre une et deux fois le montant des droits Art. 410 CD : Entre 300 € et 3 000 €	Ibid colonne J	Amende unique ment	NON	NON	OUI	Art. 410 et 411 CD : 3 ans (art. 351 alinéa 2 CD)	Ibid colonne P	Amende : 6 ans (art.382 § 5 CD)	
Article 242	Removal of goods from customs supervision;	Art. 423, 2° et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 423, 2° CD et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 423, 2° et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Amende unique ment en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu. L'ensemble des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande organisée	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa compétence et la transaction est exclue, sauf autorisation du Parquet européen	Art. 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Amende + confiscation : 6 ans (art. 382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Si l'infraction sanctionnée par l'article 414 CD porte sur les stupéfiants, les psychotropes, les précurseurs chimiques de stupéfiants ou de psychotropes, les déchets, les armes et munitions et leurs éléments des catégories A, B et C du 1° de la catégorie D, les objets de toute nature comportant l'image ou la représentation d'un mineur, à caractère pornographique ou tout support comportant un message à caractère violent ou pornographique ou de nature à porter atteinte à la dignité humaine, la peine d'emprisonnement est portée à une durée de dix ans et l'amende peut aller jusqu'à dix fois la valeur de l'objet de la fraude
									Imprisonement	Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans								
									other	Art. 412 CD : confiscation de la marchandise Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la	Ibid colonne J							

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		commise intentionnellement							fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l'infraction									
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	Violation de l'article 242 § 1 a) CDU : ibid lignes 108 à 110 Violation de l'art ; 242 § 1 b) CDU : - si des droits et taxes sont éludés : Art. 411 § 1 CD.	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 410 CD : 330 € à 3 000 € Art. 411 CD : Entre une et deux fois le montant des droits Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandis	Ibid colonne J	Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa	Art. 410 et 411 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Amende + confiscation : 6 ans (art. 382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid ci-dessus

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	customs warehousing procedure.	- si des droits et taxes ne sont pas éludés : Art. 410 CD							es		nt prévu. L'ensemble des des sanctions peut être infligée par le juge lorsque l'affaire est portée en jugement	organisée		compétence et la transaction est exclue, sauf autorisation du Parquet européen				
								Imprisonement	Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans									
								other	Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									et des biens et avoirs qui sont le produit direct ou indirect de l'infraction									
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Art. 410 CD	OUI	NON	NON	OUI	OUI	Fine	300 € à 3 000 €	Ibid colonne J	Amende uniquement	NON	NON	OUI	Art. 410 CD : 3 ans (art. 351 alinéa 2 CD)	Ibid colonne P	Amende : 6 ans (art. 382 § 5 CD)	
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Ibid ci-dessus	OUI	NON	NON	OUI	OUI	Fine	Ibid ligne 92	Ibid colonne J	Amende uniquement	NON	NON	OUI	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Art. 417 § 2 c) et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 417 § 2 c) et 414 CD si la	OUI	NON	NON	OUI	OUI	Fine	Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu.	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande organisée	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa compétence et	Art. 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Amende + confiscation : 6 ans (art. 382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Si l'infraction sanctionnée par l'article 414 CD porte sur les stupéfiants, les psychotropes, les précurseurs chimiques de stupéfiants ou de psychotropes, les déchets, les armes et munitions et leurs éléments des catégories A, B et C du 1° de la catégorie D, les objets de toute nature comportant l'image ou la représentation d'un mineur, à caractère pornographique ou tout support comportant un message à caractère violent ou pornographique ou de nature à porter atteinte à la dignité humaine, la peine d'emprisonnement est portée à une durée de dix ans et l'amende peut aller jusqu'à dix fois
								Imprisonement	Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans									

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		marchandise est prohibée ou est du tabac manufacturé Art. 417 § 2 c) et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement						other	Art. 412 CD : confiscation de la marchandise Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de	Ibid colonne J	L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement			la transaction est exclue, sauf autorisation du Parquet européen				la valeur de l'objet de la fraude

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									l'infraction									
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 Remarque : l'article 245 CDU ne soumet pas à autorisation particulière le fait d'enter	Ibid lignes 120 à 122	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Ibid ligne 94	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	OUI	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonment	Ibid ligne 95									
								other	Ibid ligne 96	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	dans le territoire douanier de l'UE sans que les marchandises soient présentées en douane. En revanche, il impose que les marchandises introduites dans une zone franche soient présentées en douane, sauf excpetio, (cf. § 2 de cet article). Le manquement ici est l'absence de présentation en douane des marchandises introduites dans une zone franche.																	
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the	Art. 411 § 1 e) CD	OUI	NON	NON	OUI	OUI	Fine	Entre une à deux fois le montant des droits	Ibid colonne J	Amende uniquement	NON	NON	OUI	3 ans (art. 351 alinéa 2 CD)	Ibid colonne P	6 ans (art. 382 § 5 CD)	

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	time limit specified;																	
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Ibid ci-dessus	OUI	NON	NON	OUI	OUI	Fine	Ibid ligne 100		Amende uniquement	NON	NON	OUI	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Art. 410 CD	OUI	NON	NON	OUI	OUI	Fine	Entre 300 € et 3 000 €	Ibid colonne J	Amende uniquement	NON	NON	OUI	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	
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	-- Si marchandise sous transit : Art. 417 § 2 c) et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnell	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également	OUI Art. 414 et 414-2 CD : Amende portée à 10 fois la valeur de la marchandise et l'emprisonnement est porté à 10 ans lorsque l'infraction est commise en bande organisée	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa compét	Art. 412 CD : 3 ans (art. 351 alinéa 2 CD) Art. 414 et 414-2 CD : 6 ans (art. 351 alinéa 1 CD)	Ibid colonne P	Amende + confiscation : 6 ans (art. 382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Si l'infraction sanctionnée par l'article 414 CD porte sur les stupéfiants, les psychotropes, les précurseurs chimiques de stupéfiants ou de psychotropes, les déchets, les armes et munitions et leurs éléments des catégories A, B et C du 1° de la catégorie D, les objets de toute nature comportant l'image ou la représentation d'un mineur, à caractère pornographique ou tout support comportant un message à caractère violent ou pornographique ou de nature à porter atteinte à la dignité humaine, la peine d'emprisonnement est portée à une durée de dix ans et
								Imprisonement	Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		ement Art. 417 § 2 c) et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 417 § 2 c) et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement --Si une déclaration en douane d'exportation a été déposée : Art. 423, 2° et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 423, 2° CD et 414 CD si la marchandise est prohibée ou est du tabac						other	Art. 412 CD : confiscation de la marchandise Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de	Ibid colonne J	prévu. L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement			ence et la transaction est exclue, sauf autorisation du Parquet européen				l'amende peut aller jusqu'à dix fois la valeur de l'objet de la fraude

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		manufacturé Art. 423, 2° et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction a été commise intentionnellement							l'infraction									
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;	– Utilisation de documents faux ou de tout autre moyen afin d'obtenir une autorisation de l'administration : un tel acte n'est pas une infraction douanière -->article 441-6 code pénal – Si l'opérateur économique a déposé une déclaration après avoir obtenu indûment une autorisation : Ibid ci-dessus ligne 135 à 137	OUI	NON	OUI en ce qui concerne l'article 441-6 code pénal En ce qui concerne l'infraction douanière : NON à l'exception de l'article 414-2 pour lequel l'intention est requise	OUI	OUI	Fine	Art. 441-6 code pénal : 30 000 € Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Art. 131-38 et 441-6 code pénal : 150 000 € Art. 414 ou 414-2 CD : Ibid colonne J	Sanctions prévues par le code pénal : compétence exclusive de l'autorité judiciaire Sanctions prévues par le code des douanes : Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est	Ibid ci-dessus	NON	Pas de transaction possible pour l'infraction prévue par le code pénal. Pour le reste, ibid ci-dessus	Sanctions prévues par l'art. 441-6 code pénal : 6 ans (art. 133-3 code pénal) Sanctions prévues par le CD : Amende + confiscation : 3 ans (art. 351 alinéa 2 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid colonne P	Sanctions prévues par l'art. 441-6 code pénal : 6 ans (art. 133-3 code pénal) Sanctions prévues par le CD : Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid ci-dessus
								Imprisonement	Art. 441-6 code pénal : 2 ans Art. Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans									
								other	Art. 441-6 et 441-10 code pénal : Interdiction des droits civiques, civils et de famille ; Interdiction, d'exercer	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									une fonction publique ou d'exercer l'activité professionnelle ou sociale dans l'exercice ou à l'occasion de l'exercice de laquelle l'infraction a été commise, soit d'exercer une profession commerciale ou industrielle, de diriger, d'administrer, de gérer ou de contrôler à un titre quelconque, directement ou indirectement, pour son propre compte ou pour le compte d'autrui, une entreprise commerciale ou industrielle ou une société commerciale. Exclusion		également prévu. L'ensemble des des sanctions peut être infligé par le juge lorsque l'affaire est portée en jugement						

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									des marchés public. confiscation de la chose qui a servi ou était destinée à commettre l'infraction ou de la chose qui en est le produit. Art. 412, 414, 414-2 CD : ibid ligne 137									
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Art. 417 § 1 ou 2 c) et 412 CD si la marchandise n'est pas prohibée, n'est pas du tabac manufacturé et l'infraction n'a pas été commise intentionnellement Art. 417 § 1 ou 2 c) et 414 CD si la marchandise est prohibée ou est du tabac manufacturé Art. 417 1 ou § 2 c) et 414-2 CD si la marchandise n'est pas prohibée, n'est pas du tabac	OUI	NON	NON à l'exception de l'article 414-2 CD pour lequel l'intention est requise	OUI	OUI	Fine	Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Amende uniquement en cas de transaction. Cependant, dans certains cas, l'abandon de la marchandise est également prévu. L'ensemble des des sanctions peut être infligée par le juge lorsque l'affaire est portée en jugemen	Ibid ci-dessus	NON	OUI mais lorsque l'infraction relève de l'article 414-2 CD, le procureur européen peut exercer sa compétence et la transaction est exclue, sauf autorisation du Parquet européen	Amende + confiscation : 3 ans (art.351 alinéa 2 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid colonne P	Amende + confiscation : 6 ans (art.382 § 5 CD) Emprisonnement : 6 ans (art. 133-3 code pénal)	Ibid ci-dessus
								Imprisonement	Art. Art. 414 CD : 3 ans Art. 414-2 CD : 5 ans									
								other	Art. 412 CD : confiscation de la marchandise Art. 414 CD : confiscation de la marchandise, des moyens de transport, des objets	Ibid colonne J								

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		manufacturé et l'infraction a été commise intentionnellement							servant à masquer la fraude, des biens et avoirs qui sont le produit direct ou indirect de l'infraction Art. 414-2 CD : confiscation de la marchandise, des moyens de transport, des objets servant à masquer la fraude, des biens ayant servi à commettre l'infraction ou qui étaient destinés à la commettre et des biens et avoirs qui sont le produit direct ou indirect de l'infraction		t							
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	-- La marchandise a fait l'objet d'une déclaration d'exportation alors que la déclaration sommaire n'a pas été déposée : Art. 410 CD – La	OUI	NON	Ibid ci-dessus	OUI	OUI	Fine	Art. 410 CD : 300 € à 3 000 € Art. 412 CD : 150 € à 1 500 € Art. 414 ou 414-2 CD : Entre une et deux fois la valeur des marchandises	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus

www.parlament.gv.at

Article UCC	Infringement UCC	National law →	Legal nature (Criminal / Administrative)		Negligence/ Intent	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other relevant factors defining the sanction in question
			Criminal	Administrative		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		marchandise n'a fait l'objet d'aucune déclaration et a été exportée : ibid lignes 142 à 143						Imprisonement	Ibid ligne 110									
								other	Ibid ligne 111	Ibid colonne J								
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Ibid lignes 144 à 146	OUI	NON	Ibid ci-dessus	OUI	OUI	Fine	Ibid ligne 112	Ibid colonne J	Ibid ci-dessus	Ibid ci-dessus	NON	Ibid ci-dessus	Ibid ci-dessus	Ibid colonne P	Ibid ci-dessus	Ibid ci-dessus
								Imprisonement	Ibid ligne 113									
								other	Ibid ligne 114	Ibid colonne J								

www.parlament.gv.at

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 15	Providing customs authorities with false information or documents required by those	Article 84 of the Customs Code 1. The acting customs authority shall impose an administrative fine on the following matters, as defined in the customs legislation: a) by issuing a goods declaration, the accuracy of the data of the goods declaration, notification, retention of documents, in the event of a related infringement. Btk. Pursuant to Article 396 (1) (a) makes any other mistake, makes a mistake, makes a false statement or conceals a factual fact as to the obligation to pay into the budget or funds from the budget, and thereby cause property damage to one or more	YES	YES	Not to be investigated in case of administrative sanction, in case of criminal and violation sanction. If the legal facts of a customs violation are committed negligently, the perpetrator can only be held liable for the violation.	YES	YES	Fine	According to Article 84 (8) of the Customs Act, if a customs deficit occurs, the amount of the customs administrative fine is, as a general rule, 50% of the customs deficit. Pursuant to Article 84 (10) of the Customs Act, if the submission of the goods declaration, the accuracy of the data of the goods declaration, notification, retention of documents; customs supervision, customs administration matters; customs procedures; decisions relating to the application of customs legislation; duty-free; Infringements or omissions in a free zone or transit area as a result of a customs deficit, with the exceptions set out in paragraphs 12 and 13, Article 85 (1), (3) and	According to Article 84 (8) of the Customs Act, if a customs deficit occurs, the amount of the customs administrative fine is, as a general rule, 50% of the customs deficit. Pursuant to Article 84 (10) of the Customs Act, if the submission of the goods declaration, the accuracy of the data of the goods declaration, notification, retention of documents; customs supervision, customs administration matters; customs procedures; decisions relating to the application of customs legislation; duty-free; Infringements or omissions in a free zone or transit area as a result of a customs deficit, with the exceptions set out in paragraphs 12 and 13, Article 85 (1), (3) and	Pursuant to Article 2 (4) of the Infringement Act, no infringement may be established if the act or omission constitutes a criminal offense, nor if the act or omission is subject to a fine imposed by law or a government decree in administrative proceedings. If the amount of property damage / customs deficit reaches HUF 500,000, no violation will be established, however, in addition to the customs administration fine, there is a place for criminal liability. Pursuant to Article 50 (2) of the Criminal Code, a person who is sentenced to a fixed term imprisonment for a criminal offense committed for the purpose of	According to Article 396 of the Criminal Code, depending on the extent of the property damage caused, it is committed in a criminal association or in the course of business.	Article 85 (1) of the Customs Code sets out if the customs authorities find that a) the infringement or related omission was not committed by falsifying or destroying documents, books and records, b) no shortage of customs duties arises as a result of the breach of obligation or omission, or the amount of the resulting customs shortfall does not exceed HUF 30,000 in the case of a natural person and HUF 150,000 in the case of a legal person, and (c) the person concerned commits for the first time an infringement or omission as defined in Article 84 (1), the customs authorities shall refrain	NO	Under section 6 of the Infringement Act, there is no place to be held liable if six months have elapsed since the infringement was committed. After two years from the commission of the act, there is no place to prosecute the violation. A Btk. Pursuant to Article 26 (1), unless otherwise provided by the Act on the exclusion of statute of limitations for certain criminal offenses, the period of limitation shall be time-barred, but not less than five years. In the case of Article 108	Pursuant to Article 88 (1) of the Customs Act, no customs administrative fine may be imposed in the event of an infringement causing a lack of customs duties if the time limit for the communication of duties and other charges in respect of the infringement to be penalized has expired. No customs administrative fine may be imposed for an infringement which does not cause a lack of customs duties if 3 years have elapsed from the date on which the infringement to be penalized was committed.	According to Article 87(3) of the Customs Act, the customs administration fine is, in principle, to be paid within 15 days of the date on which the decision becomes final. Pursuant to Article 88 (2) of the Customs Act, the enforceability of a customs administrative fine expires 3 years after the decision on it has become final. Pursuant to Article 24 (1) of the Infringement Act, a fine may not be enforced if one year has elapsed since the basic decision became final.

[1] https://njt.hu/translation/J2012T0100P_20210708_FIN.pdf ; https://njt.hu/jogszabaly/2012-100-00-00 ; https://njt.hu/jogszabaly/2012-2-00-00; https://njt.hu/jogszabaly/2017-152-00-00 ; https://njt.hu/translation/J2017T0152P_20180825_FIN.pdf;

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		budgets, punishable by up to three years' imprisonment for a crime. Szabstv Article 209 (1) A person who removes non-EU goods from customs control or makes a false declaration in respect of a customs debt, other charges or circumstances relevant to the establishment or collection of a security, provided that the financial disadvantage does not exceed five hundred thousand forints, as well as attempts to commit an offense.							(4) and Article 86, a) in the case of a natural person in the case of an infringement related to the submission of a goods declaration, the accuracy of the data of the goods declaration, notification, preservation of documents, up to HUF 100,000, b) in the case of a violation related to customs supervision, customs administration, customs procedures and customs exemptions, up to HUF 125,000 in the case of a natural person, c) in the case of a natural person, an amount of up to HUF 150,000 shall be established in the case of a violation related to decisions related to the application of customs legislation and a free zone or transit area. According to Article 11 of the Infringement Act, the minimum	(4) and Article 86, a) in case of violation related to the submission of a goods declaration, the accuracy of the data of the goods declaration, notification, preservation of documents, up to HUF 500,000 for all other persons, b) in the case of violations related to customs supervision, customs administration, customs procedures and customs exemptions, up to HUF 850,000 for all other persons, c) in the case of violations related to decisions related to the application of customs legislation and the free zone, transit area, an amount of up to HUF 1 million shall be established for all other persons. A Btk. According to Article 50, the fine shall be imposed by determining the number of daily	gaining profit if he or she has adequate income or property shall also be sentenced to a fine.		from imposing a fine and shall warn the person concerned. According to Article 20 of the Infringement Act, a warning is appropriate if the infringement is of minor gravity in view of the circumstances of the offense and a sufficient deterrent effect is expected from this measure. Pursuant to Article 21 (2), account must be taken of the liability of the person subject to the proceedings for the infringement during the two years preceding the date on which the infringement was committed. The cooperation of the person subject to the proceedings with the authorities should be		of the UVK, under Article 167 (1) of the Customs Code, default interest must be paid within 15 days of the date on which the decision becomes final.		

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
									amount of a fine is five thousand forints and the highest is one hundred and fifty thousand forints. A Btk. According to Article 50, the fine shall be imposed by determining the number of daily items of the fine and the amount corresponding to the one-day item in relation to the offender's property, income, personal circumstances and way of life, taking into account the material gravity of the offense. (2) A person who is sentenced to a fixed term of imprisonment for a criminal offense committed for the purpose of gaining profit if he or she has adequate income or property shall also be sentenced to a fine. (3) The minimum rate of a fine shall be thirty and the maximum rate shall be five hundred and forty-day items.	items of the fine and the amount corresponding to the one-day item in relation to the offender's property, income, personal circumstances and way of life, taking into account the material gravity of the offense. (2) A person who is sentenced to a fixed term of imprisonment for a criminal offense committed for the purpose of gaining profit if he or she has adequate income or property shall also be sentenced to a fine. (3) The minimum rate of a fine shall be thirty and the maximum rate shall be five hundred and forty-day items. The amount of an overnight item must be set at a minimum of one thousand and a maximum of five hundred thousand forints.			taken into account as a mitigating circumstance. Pursuant to paragraph 5, the imposition of a fine shall be considered as an attenuating circumstance if the person subject to the proceedings has compensated the victim for the damage caused by the infringement pending the decision of the infringement authority or the Court of First Instance. Pursuant to Article 396 of the Criminal Code, the punishment of a person who compensates the property disadvantage caused by budget fraud before the prosecution may be reduced indefinitely. This provision shall not apply if the offense is committed in a conspiracy				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
									The amount of an overnight item must be set at a minimum of one thousand and a maximum of five hundred thousand forints.				or as a special recidivism.				
								Imprisonment	According to Article 396 (1), in the case of budgetary fraud, the maximum term of imprisonment is 3 years, with a maximum of 10 years in qualified cases.	Pursuant to Article 396 (1), in the case of budgetary fraud, the maximum term of imprisonment is 3 years, with a maximum of 10 years in qualified cases.							
								Other	In addition to the administrative fine, there is also a criminal case							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			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 32 (5) of the Customs Act according to which the customer fails to comply with the obligation to provide information at the request of the customs authorities by the specified date, may be subject to a customs administrative fine, the customs authorities may suspend customs control and post-release control and prepare records and accounts with an expert. Pursuant to Article 84 (3) (d) of the Customs Act, an infringement relating to customs supervision or a customs administrative matter is committed if the person concerned does not provide the necessary	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(b) of the Customs Act is up to HUF 125 000.	There is no customs debt, so the fine is up to HUF 850 000 for all persons other than natural persons under Article 84(10)(b) of the Customs Law.		There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		documents and information in the appropriate form or fails to provide it at the request of the customs authorities. assistance in carrying out customs formalities or customs controls.											from imposing a fine and shall warn the person concerned.				
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;	Pursuant to Article 84 (2) (aa) of the Customs Act, an infringement relating to the lodging of a declaration, the accuracy of the particulars of a declaration, notification or retention of documents shall take place in particular if the declarant declares the goods, the temporary storage declaration does not ensure the accuracy and completeness of the information given in the declaration, notification or application	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.		There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		when the re-export declaration or re-export notification is lodged.											HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 15(2)(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;	Pursuant to Article 84 (2) (b) of the Customs Act, an infringement relating to the lodging of a goods declaration, the accuracy of the particulars of a goods declaration, notification, retention of documents shall take place in particular if the declarant declares the goods, does not guarantee the authenticity, accuracy or validity of the supporting	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.		There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		documents when lodging the re-export declaration or re-export notification.											incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 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;	Under Article 84 (5) (d) of the Customs Code, there is an infringement of decisions relating to the application of customs legislation, in particular where the holder of a decision relating to the application of customs legislation fails to fulfill his obligations	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(c) of the Customs Act, it is up to HUF 150 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then, in accordance with Article 84(10)(c) of the Customs Law, for all persons other than natural persons, the amount of the fine is up to HUF 1 million.	In addition to imposing a customs penalty, the authorisation may be suspended or revoked.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		under that decision.											infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 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	Pursuant to Article 84 (5) (e) of the Customs Code, an infringement of decisions relating to the application of customs legislation is committed, in particular if the holder of a decision relating to the application	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(c) of the	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then, in accordance with Article 84(10)(c) of the Customs Law, for all persons	In addition to imposing a customs penalty, the authorisation may be suspended or revoked.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records,				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	continuation or content;	of customs legislation fails to notify the customs authorities without delay of any factor which may affect that decision. maintenance or content.							Customs Act, it is up to HUF 150 000.	other than natural persons, the amount of the fine is up to HUF 1 million.			b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
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	Pursuant to Article 84 (2) (c) of the Customs Code, an infringement relating to the lodging of a goods declaration, the accuracy of the particulars of	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	According to Article 84(10)(a) of the Customs Act, natural persons may be fined by a customs administration fine of up to HUF 100 000 if no customs debt arises.	According to Article 84(10)(a) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 500 000 if no customs debt arises.	Only the customs administration fine is applied.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	period of time required by customs;	a goods declaration, notification or retention of documents shall occur, in particular if the person and for the prescribed time.											committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 108	Non-payment of import or export duties	Articles 166 and 167 of the Customs	NO	YES	Not to be examined in administrati	YES	YES	Where the amount of the security provided does not				There are no aggravating factors.	For the purposes of Article				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	by the person liable to pay within the period prescribed;	Code shall apply in this connection.			ve proceedings			cover the customs debt or where no guarantee has been provided, enforcement proceedings shall be initiated. In most cases the security provided by the client usually covers the customs debt, if not then enforcement proceedings should be initiated and a default interest should be applied	According to Article 167(3) of the Customs Law, the central bank base rate is to be taken into account as the national central bank interest rate for late payment interest.	According to Article 167(3) of the Customs Law, the central bank base rate is to be taken into account as the national central bank interest rate for late payment interest.			114(3) of the Code, Article 165(3) and (4) and (7) to (9) of the Customs Code shall apply to the examination of serious economic or social difficulties.				
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Pursuant to Article 84 (2) (f) of the Customs Act, an offense related to customs supervision or a customs administrative matter is committed if the person required to do so fails to lodge an entry summary declaration, notification of the arrival of a seagoing vessel or aircraft, temporary storage. a goods declaration, a customs goods declaration, a pre-departure declaration, a re-export	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	According to Article 84(10)(a) of the Customs Act, natural persons may be fined by a customs administration fine of up to HUF 100 000 if no customs debt arises.	According to Article 84(10)(a) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 500 000 if no customs debt arises.	Only the customs administration fine is applied.	There are no aggravating factors.	There are no mitigating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		declaration, an exit summary declaration or a re-export notification.															
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;	Pursuant to Article 84 (1) (b) of the Customs Code, the acting customs authority imposes a customs fine in the event of an infringement relating to customs supervision; Btk. Pursuant to Article 396 (1) (a) makes any other mistake, makes a mistake, makes a false statement or conceals a factual fact as to the obligation to pay into the budget or funds from the budget, and thereby cause property damage to one or more budgets, punishable by up to three years' imprisonment for a crime.	YES	YES	Not to be examined in case of administrative sanction, yes in case of criminal sanction.	YES	YES	Fine	A customs debt arises, and therefore, according to Article 84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be	A customs debt arises, and therefore, according to Article 84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be	Administrative fines; imprisonment shall, as a general rule, be imposed. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.	According to the provisions of Article 396 (3-5) of the Criminal Code, the extent of the financial loss or the organisation or business conduct of a criminal offence is considered to be aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time any of the infringements or omissions specified in Article 84(1), the customs authority				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
									sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.			shall refrain from imposing a fine and warn the person concerned. Btk. According to Article 396(8), penalties for compensation for financial harm caused by budgetary fraud before the charge is brought may be reduced without restriction. This provision shall not apply where the offence is committed as a criminal organisation or as a specific repeat offender;				
								Imprisonement	The Btk. According to Article 396(1), in the event of budget fraud, the maximum custodial sentence shall normally be 3 years, up to a maximum of 10 years in qualified cases.	The Btk. According to Article 396(1), in the event of budget fraud, the maximum custodial sentence shall normally be 3 years, up to a maximum of 10 years in qualified cases.							
								Other	Criminal offence in addition to the administrative fine								
Article 134(1)	Removal of goods from customs supervision;	Pursuant to Article 84 (1) (b) of the Customs Code, the acting customs authority imposes a customs fine in the event of an infringement relating to customs supervision; Btk. Pursuant to	YES	YES	Not to be examined in case of administrative sanction, yes in case of criminal sanction.	YES	YES	Fine/Imprisonement	A customs debt arises, and therefore, according to Article 84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the	A customs debt arises, and therefore, according to Article 84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the	administrative fines; imprisonment shall, as a general rule, be imposed. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient	According to the provisions of Article 396 (3-5) of the Criminal Code, the extent of the financial loss or the organisation or business conduct of a criminal offence is considered to be aggravating	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		Article 396 (1) (a) makes any other mistake, makes a mistake, makes a false statement or conceals a factual fact as to the obligation to pay into the budget or funds from the budget, and thereby cause property damage to one or more budgets, punishable by up to three years' imprisonment for a crime.							number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	income or property, is also to be sentenced to a fine.	factors.	customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time any of the infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned. Btk. According to Article 396(8), penalties for compensation for financial harm caused by budgetary fraud before the charge is brought may				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
			A közigazgatási bírság mellett büntetőjogi tényállás is					Imprisonement	Btk. According to Article 396(1), in the event of budget fraud, the maximum custodial sentence shall normally be 3 years, up to a maximum of 10 years in qualified cases.	Btk. According to Article 396(1), in the event of budget fraud, the maximum custodial sentence shall normally be 3 years, up to a maximum of 10 years in qualified cases.			be reduced without restriction. This provision shall not apply where the offence is committed as a criminal organisation or as a specific repeat offender;				
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;	Pursuant to Article 84 (3) (a) of the Customs Code, an infringement relating to a free zone or transit area is committed if the person who brings the goods into the customs territory of the Union fails to fulfill his obligation to transport the goods to the appropriate place or informs the customs authorities if these obligations cannot be fulfilled.	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	There is a customs deficit and therefore, according to Article 84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit.	There is a customs deficit and therefore, according to Article 84(8) of the Customs Act, the amount of the customs administration fine is 50 % of the customs deficit.	Only the customs administration fine is applied.	There are no aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
													any of the infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned. Btk. According to Article 396(8), penalties for compensation for financial harm caused by budgetary fraud before the charge is brought may be reduced without restriction. This provision shall not apply where the offence is committed as a criminal organisation or as a specific repeat offender;				
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	Pursuant to Article 84 (7) (a) of the Customs Code, an infringement relating to a free zone or transit area occurs when the free zone passes through another part	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then,	Only the customs administration fine is applied.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	goods directly into that free zone without passing through another part of the customs territory of the Union;	of the customs territory of the Union without direct contact with the land border between a Member State and a third country. goods are delivered without.							the case of a natural person, according to Article 84(10)(c) of the Customs Act, it is up to HUF 150 000.	in accordance with Article 84(10)(c) of the Customs Law, for all persons other than natural persons, the amount of the fine is up to HUF 1 million.			falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 137(1) and (2)	Failure of a person bringing goods into the customs territory of the Union to comply with	The infringement of Article 137 (1) to (2) of the Customs Code is identical to	NO	YES		YES	YES	Fine	sans as Article 137 (1) to (2) UCC	sans as Article 137 (1) to (2) UCC	sans as Article 137 (1) to (2) UCC	sans as Article 137 (1) to (2) UCC	sans as Article 137 (1) to (2) UCC				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	the obligations relating to the conveyance of the goods in the appropriate place or to inform customs authorities when the obligations cannot be complied;	that of Article 135 (1) of the Customs Code.															
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	Pursuant to Article 84 (3) (e) and (g) of the Customs Code, a person who brings goods into the customs territory of the Union and fails to present them to customs after entry shall be subject to a customs administrative fine for an offense relating to customs supervision. and the person who removes goods from the customs territory of the Union and does not present them to customs prior to exit.	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	Only the customs administration fine is applied.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons,				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
													and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Pursuant to Article 84 (3) (e) and (g) of the Customs Code, a person who brings goods into the customs territory of the Union and fails to present them to customs after entry shall be subject to a customs administrative fine for an offense relating to customs supervision. and the person who removes goods from the customs territory of the Union and does not present them	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	Only the customs administration fine is applied.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		to customs prior to exit.											in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 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;	Pursuant to Article 84 (3) (f) of the Customs Code, an infringement relating to customs supervision or customs administration is committed if the goods are unloaded or transhipped at the place of transport without the permission of the customs authorities or not designated or approved by the customs authorities.	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(b) of the Customs Act, it is up to HUF 125 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in accordance with Article 84(10)(b) of the Customs Law for all persons other than natural persons, the amount of the customs fine is HUF 850 000.	Only the customs administration fine is applied.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		from the means of transport.											of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 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 84 (2) (b) of the Customs Code A customs fine shall be imposed if the declarant lodging the customs declaration or the temporary storage declaration fails to submit to the customs authorities the documents in support of	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of	Only the customs administration fine is applied.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		his declaration when required by Union law or for customs control. required.								the fine is up to HUF 500 000.			shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Under Article 84 (5) (b) of the Customs Code, an infringement of decisions relating to the application of customs legislation takes place where goods are stored in a temporary	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person,	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then, in accordance with Article	Only the customs administration fine is applied.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		storage facility or customs warehouse without the prior authorization of the customs authorities.							according to Article 84(10)(c) of the Customs Act, it is up to HUF 150 000.	84(10)(c) of the Customs Law, for all persons other than natural persons, the amount of the fine is up to HUF 1 million.			documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 149	Failure of the economic operator responsible for non-Union goods which are in temporary storage to place those	Pursuant to Article 84 (5) (a) of the Customs Code, an infringement of decisions relating to the application	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration	Only the customs administration fine is applied.	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	goods under a customs procedure or to re- export them within the time limit;	of customs legislation occurs if the person in charge of the non-EU goods in temporary storage does not place the goods under a customs procedure or return them within the time limit laid down in Article 149 of the Code. out again.							fine is 50 % of the customs debt.	fine is 50 % of the customs debt.			or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Articles 158(3)	Removal of goods from customs supervision;	Same as Article 134 (1) UCC.	NO	YES		YES	YES	Fine	Same as Article 134 (1) UCC.	Same as Article 134 (1) UCC.	Same as Article 134 (1) UCC.	Same as Article 134 (1) UCC.	Same as Article 134 (1) UCC.				
Articles 163	Providing customs authorities with false information or documents required by those	Pursuant to Article 84 (2) of the Customs Act, an infringement related to the issue of the goods declaration, the accuracy of the data of the goods declaration, notification, retention of documents shall take place in particular if the declarant declares the goods, the temporary storage declaration does not ensure (aa) the accuracy and completeness of the information given in the declaration, notification or application when submitting the re-export declaration or re-export notification, or (b) the authenticity, accuracy and validity of the	YES	YES	Not to be assessed in the case of an administrative sanction, to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently, the offender may only be held liable for an offence.	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an administrative procedure by an Act or Government Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is	Btk. In accordance with Article 396, the commission of a criminal organisation or business, depending on the extent of the financial loss caused; According to Article 86 of the Customs Act, if the offence or omission is committed by falsifying or destroying supporting documents, books and records, and as a result of which customs duties and other charges are incurred, the customs administration fine shall amount to 200 % of the customs duties and other charges incurred as a result of the breach or omission. If the breach or omission	Btk. According to Article 396(8), penalties for compensation for financial harm caused by budgetary fraud before the charge is brought may be reduced without restriction. This provision shall not apply where the offence is committed as a criminal organisation or as a specific repeat offender; Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no customs debt is incurred as a result of the breach or				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		supporting documents, (b) the declarant lodging the customs declaration or the temporary storage declaration fails to submit to the customs authorities the documents in support of his declaration when required by Union law or when required for customs control; (d) in the case of a customs procedure, the supporting documents required for the application of the provisions governing the customs procedure in question are not in the possession of the declarant at the time when the							committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	also to be sentenced to a fine.	committed in bad faith does not give rise to any obligation to pay customs duties and other charges, the customs administration fine shall be a minimum of HUF 15 000, a maximum of HUF 300 000 for natural persons, and a minimum of HUF 50 000 and a maximum of HUF 3 million for all other persons.	omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time any of the infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned.				
								Imprisonement	Btk. According to Article 396(1) of the Treaty on the Functioning of the European Union, in the case of budget fraud, the maximum custodial sentence shall normally be three years, up to a maximum of 10 years in cases of classified budget fraud.	Btk. According to Article 396(1) of the Treaty on the Functioning of the European Union, in the case of budget fraud, the maximum custodial sentence shall normally be three years, up to a maximum of 10 years in cases of classified budget fraud.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		customs declaration or the supplementary declaration is lodged and are not made available by the customs authorities; (e) the declarant of the customs procedure does not lodge a supplementary declaration with the competent customs office within the prescribed period in the case of a simplified declaration or entry in the declarant's register, (f) the person required by the customs legislation does not lodge an entry summary declaration, a notice of arrival of a sea-going vessel or aircraft as defined in the Customs Code, a temporary storage declaration, a customs declaration, a						Other	Criminal offence in addition to the administrative fine								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		pre-departure declaration or a re-export declaration. ; Btk. Article 403 Violation of the accounting order 1) Who violates the documentary system prescribed by the Accounting Act or the legislation based on his / her authorization or violates his / her obligation to keep accounts and prepare reports, thereby a) causes an error that materially affects the reliable and true picture, or b) failure to review or control the financial situation of the given business year, shall be punishable by up to three years' imprisonment for a criminal offense. ; Btk. Article 396 Pursuant to paragraph																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		1 of the budget fraud, a person who: or (c) uses funds from the budget for purposes other than those for which they were approved, and thereby cause property damage to one or more budgets, punishable by up to three years' imprisonment for a crime. ; Szabstv. Pursuant to Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		attempts any of these acts is committing an offense.															
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;	Pursuant to Article 49 (2) of the Customs Act, if it is necessary to clarify the facts, the customs authorities may invite the customer to make a statement or provide information in the procedure initiated upon request, unless otherwise provided by the customs legislation. If the customer does not make a statement at the request of the customs authorities in the customs administration procedure initiated upon request or does not provide the information, the customs authorities shall decide	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	Only the customs administration fine is applied.	There are no aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time any of the infringements or omissions specified in Article 84(1),				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		on the basis of the available data. ; An infringement of Article 8 (2) relating to the lodging of a declaration, the accuracy of the particulars of a declaration, notification or retention of documents shall be committed in particular where: (b) the declarant lodging the customs declaration (c) where the person responsible for keeping the documents and information does not keep the documents and information relating to the completion of the customs formalities for the period prescribed by the customs legislation; (d) in the case of a customs procedure, the the											the customs authority shall refrain from imposing a fine and warn the person concerned.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		necessary supporting documents are not in the possession of the declarant at the time the customs declaration or the supplementary declaration is lodged and are therefore not made available to the customs authorities.															
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;	Pursuant to Article 84 (2) of the Customs Act, an infringement relating to the lodging of a declaration, the accuracy of the particulars of a declaration, notification or the retention of documents shall be committed, in particular if: when required by Union law or when required for customs control.	NO	Yes	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	Only the customs administration fine is applied.	There are no aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
													concerned commits for the first time any of the infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned.				
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,	Pursuant to Article 84 (5) (f) of the Customs Code, a customs administrative fine shall be imposed if the person concerned is authorized by the customs authorities to use an authorized economic operator's authorization, use a simplified declaration, use other simplifications under the Customs Code, place goods under a special procedure or establish a transit zone. obtained false declarations or provided false	Yes	YES	Not to be assessed in the case of an administrative sanction, to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently, the offender may only be held liable for an offence.	YES	YES	Fine	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an administrative procedure by an Act or Government Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. In addition, under Article 91 of the	According to Article 86 of the Customs Act, if the offence or omission is committed by falsifying or destroying supporting documents, books and records, and as a result of which customs duties and other charges are incurred, the customs administration fine shall amount to 200 % of the customs duties and other charges incurred as a result of the breach or omission. If the breach or omission committed in bad faith	There are no mitigating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		information to the customs authorities for the purpose of taking any other decision relating to the application of customs legislation, ; Btk. Pursuant to Article 403, on the basis of a violation of the accounting system) fails to review or control the financial situation of the given business year, shall be punished by imprisonment for a term not exceeding three years; Szabstv. Pursuant to Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs							imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	Customs Law, the authorisation may be revoked, suspended or amended in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.	does not give rise to any obligation to pay customs duties and other charges, the customs administration fine shall be a minimum of HUF 15 000, a maximum of HUF 300 000 for natural persons, and a minimum of HUF 50 000 and a maximum of HUF 3 million for all other persons.					
								Imprisonement	Btk. Under Article 403(1), he is punishable by a term of imprisonment of up to 3 years.	Btk. Under Article 403(1), he is punishable by a term of imprisonment of up to 3 years.							
								Other	Criminal offence in addition to the administrative fine								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever attempts any of these acts is committing an offense.															
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;	Pursuant to Article 84 (2) of the Customs Act, an infringement relating to the lodging of a declaration, the accuracy of the particulars of a declaration, notification or the retention of documents shall be committed, in particular if: a supplementary declaration to the competent customs office.	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	Only the customs administration fine is applied.	There are no aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
													the first time any of the infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned.				
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	Pursuant to Article 49 (2) of the Customs Act, if it is necessary to clarify the facts, the customs authorities may invite the customer to make a statement or provide information in the procedure initiated upon request, unless otherwise provided by the customs legislation. If the customer does not make a statement at the request of the customs authorities in the customs administration procedure initiated upon request or does not provide the	NO	YES	Not to be examined in administrative proceedings	YES	YES	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	Only the customs administration fine is applied.	There are no aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time any of the				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		information, the customs authorities shall decide on the basis of the available data. Pursuant to Article 84 (2) of the Customs Act, an infringement relating to the lodging of a goods declaration, the accuracy of the particulars of a goods declaration, notification or retention of documents shall be committed, in particular if: (c) where the person responsible for keeping the documents and information does not keep the documents and information relating to the completion of the customs formalities for the period required by the customs legislation; The											infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		supporting documents required for the application of the provisions of this Regulation shall not be in the possession of the declarant at the time when the customs declaration or the supplementary declaration is lodged and shall not be made available to the customs authorities.															
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	Pursuant to Article 84 (5) (f) of the Customs Code, a customs administrative fine shall be imposed if the person concerned is authorized by the customs authorities to use an authorized economic operator's authorization, use a simplified	YES	YES	Not to be assessed in the case of an administrative sanction, to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently, the offender may only be held liable	YES	YES	Fine	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises.	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises.	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an administrative procedure by an Act or Government	According to Article 86 of the Customs Act, if the offence or omission is committed by falsifying or destroying supporting documents, books and records, and as a result of which customs duties and other charges are incurred, the customs	There are no mitigating factors.				
								Imprisonement	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment of up to 3 years.	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment of up to 3 years.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		declaration, use other simplifications under the Customs Code, place goods under a special procedure or establish a transit zone. obtained false declarations or provided false information to the customs authorities for the purpose of taking any other decision relating to the application of customs legislation, ; Btk. Pursuant to Article 403, on the basis of a violation of the accounting system) fails to review or control the financial situation of the given business year, shall be punishable by up to three years' imprisonment for a criminal offense. ; Szabstv. Pursuant to			for an offence.			Other	Criminal offence in addition to the administrative fine		Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. In addition, under Article 91 of the Customs Law, the authorisation may be revoked, suspended or amended in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.	administration fine shall amount to 200 % of the customs duties and other charges incurred as a result of the breach or omission. If the breach or omission committed in bad faith does not give rise to any obligation to pay customs duties and other charges, the customs administration fine shall be a minimum of HUF 15 000, a maximum of HUF 300 000 for natural persons, and a minimum of HUF 50 000 and a maximum of HUF 3 million for all other persons.					

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever attempts any of these acts is committing an offense.															
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	Pursuant to Article 84 (5) (f) of the Customs Code, a customs administrative fine shall be imposed if the person concerned is authorized by the customs authorities to use an authorized economic operator's authorization, use a	YES	YES	Not to be assessed in the case of an administrative sanction, to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently, the offender may only be	YES	YES	Fine	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an administrative procedure by an Act or	According to Article 86 of the Customs Act, if the offence or omission is committed by falsifying or destroying supporting documents, books and records, and as a result of which customs duties and other charges are incurred, the	There are no mitigating factors.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		simplified declaration, use other simplifications under the Customs Code, place goods under a special procedure or establish a transit zone. obtained false declarations or provided false information to the customs authorities for the purpose of taking any other decision relating to the application of customs legislation, ; Btk. Pursuant to Article 403, on the basis of a violation of the accounting system) fails to review or control the financial situation of the given business year, shall be punishable by up to three years' imprisonment for a criminal offense.			held liable for an offence.				account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	Government Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. In addition, under Article 91 of the Customs Law, the authorisation may be revoked, suspended or amended in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.	customs administration fine shall amount to 200 % of the customs duties and other charges incurred as a result of the breach or omission. If the breach or omission committed in bad faith does not give rise to any obligation to pay customs duties and other charges, the customs administration fine shall be a minimum of HUF 15 000, a maximum of HUF 300 000 for natural persons, and a minimum of HUF 50 000 and a maximum of HUF 3 million for all other persons.					
								Imprisonement	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment of up to 3 years.	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment of up to 3 years.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		; Szabstv. Pursuant to Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever attempts any of these acts is committing an offense.						Other	Criminal offence in addition to the administrative fine								
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	Pursuant to Article 84 (5) (f) of the Customs Code, a customs administrative fine shall be imposed if the person concerned is authorized by the customs authorities to use an authorized economic operator's	YES	YES	Not to be assessed in the case of an administrative sanction, to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently,	YES	YES	Fine	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an administrative	According to Article 86 of the Customs Act, if the offence or omission is committed by falsifying or destroying supporting documents, books and records, and as a result of which customs duties and other	There are no mitigating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	182	authorization, use a simplified declaration, use other simplifications under the Customs Code, place goods under a special procedure or establish a transit zone. obtained false declarations or provided false information to the customs authorities for the purpose of taking any other decision relating to the application of customs legislation, ; Btk. Pursuant to Article 403, on the basis of a violation of the accounting system) fails to review or control the financial situation of the given business year, shall be punishable by up to three years' imprisonment for a criminal			the offender may only be held liable for an offence.				amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	procedure by an Act or Government Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. In addition, under Article 91 of the Customs Law, the authorisation may be revoked, suspended or amended in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.	charges are incurred, the customs administration fine shall amount to 200 % of the customs duties and other charges incurred as a result of the breach or omission. If the breach or omission committed in bad faith does not give rise to any obligation to pay customs duties and other charges, the customs administration fine shall be a minimum of HUF 15 000, a maximum of HUF 300 000 for natural persons, and a minimum of HUF 50 000 and a maximum of HUF 3 million for all other persons.					
								Imprisonement	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		offense. ; Szabstv. Pursuant to Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever attempts any of these acts is committing an offense.							of up to 3 years.	of up to 3 years.							
								Other	Criminal offence in addition to the administrative fine								
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	Pursuant to Article 84 (5) (f) of the Customs Code, a customs administrative fine shall be imposed if the person concerned is authorized by the customs authorities to use an authorized economic	YES	YES	Not to be assessed in the case of an administrative sanction, to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed	YES	YES	Fine	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an	According to Article 86 of the Customs Act, if the offence or omission is committed by falsifying or destroying supporting documents, books and records, and as a result of which customs duties and	There are no mitigating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	with Article 185 of the Code	operator's authorization, use a simplified declaration, use other simplifications under the Customs Code, place goods under a special procedure or establish a transit zone. obtained false declarations or provided false information to the customs authorities for the purpose of taking any other decision relating to the application of customs legislation, ; Btk. Pursuant to Article 403, on the basis of a violation of the accounting system) fails to review or control the financial situation of the given business year, shall be punishable by up to three years' imprisonment for a	negligently, the offender may only be held liable for an offence.						number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	administrative procedure by an Act or Government Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. In addition, under Article 91 of the Customs Law, the authorisation may be revoked, suspended or amended in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.	other charges are incurred, the customs administration fine shall amount to 200 % of the customs duties and other charges incurred as a result of the breach or omission. If the breach or omission committed in bad faith does not give rise to any obligation to pay customs duties and other charges, the customs administration fine shall be a minimum of HUF 15 000, a maximum of HUF 300 000 for natural persons, and a minimum of HUF 50 000 and a maximum of HUF 3 million for all other persons.					
								Imprisonement	The Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		criminal offense. ; Szabstv. Pursuant to Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever attempts any of these acts is committing an offense.							imprisonment of up to 3 years.	imprisonment of up to 3 years.							
								Other	Criminal offence in addition to the administrative fine								
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;	Pursuant to Article 84 (3) of the Customs Act, an infringement related to customs supervision or customs administration occurs, in particular, if the means of identification placed on the goods,	NO	Yes	Not to be examined in administrative proceedings	Yes	Yes	Fine	According to Article 84(10)(b) of the Customs Act, a customs administration fine of up to HUF 125 000 may be imposed.	According to Article 84(10)(b) of the Customs Act, a customs administration fine of up to HUF 850 000 may be imposed on all persons other than natural persons.	Only the customs administration fine is applied.	There are no aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		packaging or means of transport by the customs authorities are removed or destroyed without the prior permission of the customs authorities.											records, b) no customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time any of the infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned.				
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	Pursuant to Article 84 (5) (f) of the Customs Code, a customs administrative fine shall be imposed if the person concerned is authorized by the customs authorities to use an authorized economic operator's	YES	YES	Not to be assessed in the case of an administrative sanction, to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently,	Yes	Yes	Fine	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an administrative	According to Article 86 of the Customs Act, if the offence or omission is committed by falsifying or destroying supporting documents, books and records, and as a result of which customs duties and other	There are no mitigating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
	with Article 211 of the Code;	authorization, use a simplified declaration, use other simplifications under the Customs Code, place goods under a special procedure or establish a transit zone. obtained false declarations or provided false information to the customs authorities for the purpose of taking any other decision relating to the application of customs legislation, ; Btk. Pursuant to Article 403, on the basis of a violation of the accounting system) fails to review or control the financial situation of the given business year, shall be punishable by up to three years' imprisonment for a criminal			the offender may only be held liable for an offence.				amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	procedure by an Act or Government Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. In addition, under Article 91 of the Customs Law, the authorisation may be revoked, suspended or amended in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.	charges are incurred, the customs administration fine shall amount to 200 % of the customs duties and other charges incurred as a result of the breach or omission. If the breach or omission committed in bad faith does not give rise to any obligation to pay customs duties and other charges, the customs administration fine shall be a minimum of HUF 15 000, a maximum of HUF 300 000 for natural persons, and a minimum of HUF 50 000 and a maximum of HUF 3 million for all other persons.					
								Imprisonement	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		offense. ; Szabstv. Pursuant to Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever attempts any of these acts is committing an offense.							of up to 3 years.	of up to 3 years.							
								Other	Criminal offence in addition to the administrative fine								
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;	Pursuant to Article 84 (4) (c) of the Customs Code, an infringement relating to customs procedures occurs in particular if the holder of the transit procedure does not present the goods intact to the	NO	YES	Not to be examined in administrative proceedings	Yes	Yes	Fine	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	Only the customs administration fine is applied.	There are no aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		customs office at the office of destination within the prescribed period and in accordance with the measures taken by the customs authorities.											customs debt is incurred as a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time any of the infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned.				
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Pursuant to Article 84 (4) of the Customs Code, an infringement relating to customs procedures takes place, in particular, where the goods are processed in a customs warehouse without the permission of the customs	NO	Yes	Not to be examined in administrative proceedings	Yes	Yes	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(b) of the Customs Act, it	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in accordance with Article 84(10)(b) of the Customs Law for all persons other than	Under Article 91 of the Customs Law, in addition to the customs administration 's fine, the authorisation may be revoked, suspended or amended.	There are no aggravating factors.	Pursuant to Article 85(1) of the Customs Act, if the customs authority finds that (a) the offence or related omission was not committed by falsifying or destroying supporting documents, books and records, b) no customs debt is incurred as				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		authorities.							is up to HUF 125 000.	natural persons, the amount of the customs fine is HUF 850 000.			a result of the breach or omission, or the resulting loss of duty does not exceed HUF 30 000 in the case of natural persons or HUF 150 000 in the case of a legal person, and c) the person concerned commits for the first time any of the infringements or omissions specified in Article 84(1), the customs authority shall refrain from imposing a fine and warn the person concerned.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 242	Removal of goods from customs supervision;	Pursuant to Article 84 (3) (b) of the Customs Act, an infringement related to customs supervision or a customs administrative matter shall occur, in particular, if the holder of the given customs procedure removes the non-Union goods under customs supervision from customs supervision. Btk. Pursuant to Article 396 (1) (a) makes any other mistake, makes a false statement or makes a false statement as to the obligation to make a payment to or from the budget, and thereby cause property damage to one or more budgets, punishable by up to three years' imprisonment for a crime.	Yes	Yes	Not to be assessed in the case of an administrative sanction, to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently, the offender may only be held liable for an offence.	Yes	Yes	Fine	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum	Where a criminal offence has been committed, imprisonment shall in principle be imposed. The Customs Act According to Article 91(1), where an infringement within the meaning of Article 84(1) is committed in the context of the application of an authorisation issued by the customs authorities, the customs authorities shall, at the same time as imposing a customs administration fine, examine the need to revoke, suspend or amend the authorisation in question. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is	According to the provisions of Article 396 (3-5) of the Criminal Code, the extent of the financial loss or the organisation or business conduct of a criminal offence is considered to be aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		Szabstv. Pursuant to Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever attempts any of these acts is committing an offense.							amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	also to be sentenced to a fine.		from imposing a fine and shall warn the person concerned. According to Article 20 of the Infringement Act, a warning may be applied if, having regard to the circumstances in which it was committed, the offence is of minor gravity and the measure is likely to have a sufficiently deterrent effect. According to Article 21(2), account shall be taken of the prosecution of the person subject to the proceedings for the infringement within the two years preceding the date on which				
								Imprisonement	The Btk. According to Article 396(1) of the Treaty on the Functioning of the European Union, in the case of budget fraud, the maximum custodial sentence shall normally be three years, up to a maximum of 10 years in cases of classified budget fraud.	The Btk. According to Article 396(1) of the Treaty on the Functioning of the European Union, in the case of budget fraud, the maximum custodial sentence shall normally be three years, up to a maximum of 10 years in cases of classified budget fraud.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
								Other	Criminal offence in addition to the administrative fine				the offence was committed. Cooperation of the defendant with the authorities shall be deemed a mitigating circumstance. According to paragraph 5, in the case of the imposition of a fine, account shall be taken as a strong mitigating circumstance if the person subject to the proceedings has compensated the victim for the harm caused by the infringement until the decision of the administrative authority or the court's decision at first instance is taken. Under Article 91(6) of the Customs Law, where minor infringements are established, the customs authority may decide to amend the authorisation				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
													instead of suspending the authorisation. Btk. According to Article 396(8), penalties for compensation for financial harm caused by budgetary fraud before the charge is brought may be reduced without restriction. This provision shall not apply where the offence is committed in a criminal organisation or as a specific repeat offender.				
Article 242(1), points (a) and (b)	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.	Under Article 84 (4) (d) of the Customs Code, an infringement of customs procedures is committed, in particular where the holder of the customs procedure fails to fulfill his obligations under the customs legislation relating to the storage of goods	NO	Yes	Not to be examined in administrative proceedings	Yes	Yes	Fine	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs debt.		There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		under the customs warehousing procedure. Infringement of decisions relating to the application of the customs warehousing procedure, in particular where the holder of the customs warehousing authorization fails to fulfill the obligations arising from the storage of goods under the customs warehousing procedure.											incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned. Under Article 91(6) of the Customs Law, where minor infringements are established, the customs authority may decide to amend the authorisation instead of suspending the authorisation.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Pursuant to Article 84 (7) (c) of the Customs Code, an infringement relating to a free zone or transit area is committed in particular if a building is built in the free zone without the approval of the customs authorities pursuant to Article 244 (1) of the Customs Code.	NO	Yes	Not to be examined in administrative proceedings	Yes	Yes	Fine	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises.	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises.		There are no aggravating factors.	There are no aggravating factors.				
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Pursuant to Article 84 (7) (b) of the Customs Code, an infringement relating to a free zone or transit area is committed.	NO	Yes	Not to be examined in administrative proceedings	Yes	Yes	Fine	According to Article 84(10)(c) of the Customs Law, natural persons may be fined by a customs administration fine of up to HUF 150 000 if no customs debt arises.	According to Article 84(10)(c) of the Customs Act, legal persons may be fined by a customs administration fine of up to HUF 1 million if no customs debt arises.		There are no aggravating factors.	There are no aggravating factors.				
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Pursuant to Article 84 (7) (d) of the Customs Code, an infringement relating to a free zone or transit area is committed, in particular if the person concerned does not present the goods brought into the free zone in	NO	Yes	Not to be assessed in the case of an administrative sanction, but to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently,	Yes	Yes	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(c) of the	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then, in accordance with Article 84(10)(c) of the Customs Law, for all persons		Only Btk is a criminal association and business; 403 aggravating	Under Article 396(8) of the Criminal Code, a penalty for compensation for financial loss caused by budgetary fraud before the charge is brought may be unlimited. This provision shall not apply where the offence is committed in			

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		accordance with Article 245 of the Customs Code.			the offender may only be held liable for an offence				Customs Act, it is up to HUF 150 000.	other than natural persons, the amount of the fine is up to HUF 1 million.			a criminal organisation or as a specific repeat offender.				
								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	Pursuant to Article 84 (7) (d) of the Customs Code, an infringement relating to a free zone or transit area is committed in particular if the person concerned does not present to customs the goods brought into the free zone in accordance with Article 245 of the Customs Code .; Btk. Pursuant to Article 403 of the Act on the basis of a violation of the accounting system) fails to review or control the financial situation of the given business year, and shall be punishable	Yes	Yes	Not to be assessed in the case of an administrative sanction, but to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently, the offender may only be held liable for an offence	Yes	Yes	Fine	Customs duties are lost at import, so according to Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit. In the case of export, there is no customs deficit, so natural persons may be fined by a customs administration fine of up to HUF 100 000 in accordance with Article 84(10)(a) of the Customs Act. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount	Customs duties are lost at import, so according to Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit. In the case of exports, no customs debt is incurred, so under Article 84(10)(a) of the Customs Act, a customs administration fine of up to HUF 500 000 may be imposed on all persons other than natural persons. The Btk. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an administrative procedure by an Act or Government Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment	There are no aggravating factors.	There are no aggravating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		by up to three years' imprisonment for a criminal offense; Btk. Article 396 Pursuant to paragraph 1 of the budget fraud, a person who: or (c) uses funds from the budget for purposes other than those for which they were approved, and thereby causes property damage to one or more budgets, punishable by up to three years' imprisonment for a crime; Szabstv. Pursuant to Article 209 (1), a person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other							corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.						
								Imprisonement	Btk. Under Articles 396(1) and 403(1), a term of imprisonment of up to 3 years is normally punishable by imprisonment, up to a maximum of 10 years in the case of classified budget fraud.	Btk. Under Articles 396(1) and 403(1), a term of imprisonment of up to 3 years is normally punishable by imprisonment, up to a maximum of 10 years in the case of classified budget fraud.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		charges or security, provided that the financial disadvantage does not exceed five hundred thousand forints whoever attempts any of these acts is committing an offense.						Other	Criminal offence in addition to the administrative fine								
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Pursuant to Article 84 (4) (a) of the Customs Code, an infringement relating to customs procedures is committed, in particular if the holder of the inward processing procedure does not discharge the customs procedure within the prescribed period. Btk. Pursuant to Article 403 of the Act on the basis of a breach of the accounting system) fails to review or control the financial situation of the given business year, shall be punishable by up to	Yes	Yes	Not to be assessed in the case of an administrative sanction, but to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently, the offender may only be held liable for an offence	Yes	Yes	Fine	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a	According to Article 84(8) of the Customs Law, where a customs debt arises, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit. According to Article 50, the financial penalty is to be imposed by determining the number of daily amounts of the fine, taking into account the material seriousness of the offence, and the amount corresponding to the one-day item in relation to the offender's assets, income, personal circumstances and life. (2) A person who is sentenced to a	According to Article 91 of the Customs Law, where the person concerned has obtained the authorisation of an authorised economic operator, the use of the simplified declaration, the use of other simplifications under the Customs Code, the placing of goods under a special procedure or the establishment of a transit area by means of false declarations from the customs authorities, or has made false information available to the customs	There are no aggravating factors.	There are no aggravating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		three years' imprisonment for a criminal offense.							fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	fixed term of imprisonment for an offence committed for profit, if he has adequate income or property, shall also be sentenced to a fine. (3) The minimum rate of the fine shall be thirty and the maximum amount shall be fifty daily items. The amount of the one-day item shall be set at at least one thousand forints, up to a maximum of HUF 500 000.	authority to take other decisions relating to the application of customs legislation, the offence is committed in the context of the application of the authorisation issued by the customs authority, the customs administration shall, at the same time as imposing a customs administration fine, examine the need to revoke, suspend or amend the authorisation in question.						
								Imprisonement	The Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment of up to 3 years	The Btk. Article 403(1) provides that a term of imprisonment of up to 3 years is normally punishable by a term of imprisonment of up to 3 years							
								Other	Criminal offence in addition to the administrative fine								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Pursuant to Article 84 (4) (b) of the Customs Code, an infringement relating to customs procedures is committed, in particular if the holder of the outward processing procedure does not remove the defective goods within the time-limit laid down in Article 262 of the Customs Code.	NO	Yes	There is no need to prove intention or negligence.	Yes	Yes	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person, according to Article 84(10)(b) of the Customs Act, it is up to HUF 125 000.	If there is a customs deficit, under Article 84(8) of the Customs Act, as a general rule, the amount of the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in accordance with Article 84(10)(b) of the Customs Law for all persons other than natural persons, the amount of the customs fine is HUF 850 000.	According to Article 91 of the Customs Law, where the person concerned has obtained the authorisation of an authorised economic operator, the use of the simplified declaration, the use of other simplifications under the Customs Code, the placing of goods under a special procedure or the establishment of a transit area by means of false declarations from the customs authorities, or has made false information available to the customs authority to take other decisions relating to the application of customs legislation, the offence is committed in the context of the application of the authorisation issued by the customs authority, the	There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000 in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
											customs administration shall, at the same time as imposing a customs administration fine, examine the need to revoke, suspend or amend the authorisation in question.		from imposing a fine and shall warn the person concerned.				
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Pursuant to Article 84 (2) (f) of the Customs Code, in the event of an infringement relating to the lodging of a declaration, the accuracy of declaration data, notification, retention of documents, in particular if the person required to do so fails to lodge an entry temporary storage declaration, a customs declaration, a pre-departure declaration, a re-export declaration, an exit summary declaration or a re-export		Yes	There is no need to prove intention or negligence.	Yes	Yes	Fine	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(a) of the Customs Act is up to HUF 100 000.	There is no customs debt, so the fine under Article 84(10)(a) of the Customs Act is up to HUF 500 000.		There are no aggravating factors.	According to Article 85 of the Customs Law (1) where the customs authorities establish that: a) the infringement or the failure related to it has not been committed by falsifying or destroying documentation, books or records, b) where no customs payment shortfall is incurred as a result of the infringement or the failure, or the amount of customs payment shortfall incurred does not exceed HUF 30 000 in respect of natural persons or HUF 150 000				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		notification.											in respect of legal persons, and C) the person concerned commits any of the breaches or omissions specified in Article 84 (1) for the first time, the customs authority shall refrain from imposing a fine and shall warn the person concerned.				
Article 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	Pursuant to Article 84 (3) (g) of the Customs Act, an infringement relating to the lodging of a declaration, the accuracy of the particulars of a declaration, the keeping of documents is committed, in particular, if the person who leaves the customs territory of the Union fails to present it to customs before leaving it.		Yes	There is no need to prove intention or negligence.	Yes	Yes	Fine	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(b) of the Customs Act is up to HUF 125 000.	There is no customs debt, so the fine under Article 84(10)(b) of the Customs Act is up to HUF 850 000.		There are no aggravating factors.	There are no aggravating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing 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;	Pursuant to Article 84 (5) (f) of the Customs Code, a customs administrative fine shall be imposed if the person concerned is authorized by the customs authorities to use an authorized economic operator's authorization, use a simplified declaration, use other simplifications under the Customs Code, place goods under a special procedure or establish a transit zone. obtained false declarations or provided false information to the customs authorities for the purpose of taking any other decision relating to the application of customs legislation, ; Btk. Pursuant to	Yes	Yes	Not to be assessed in the case of an administrative sanction, but to be examined in the case of criminal and administrative penalties. If the facts of the customs infringement are committed negligently, the offender may only be held liable for an offence	Yes	Yes	Fine	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(c) of the Customs Act is up to HUF 150 000.	There is no customs debt, so the fine is up to HUF 1 million under Article 84(10)(c) of the Customs Act.	According to Section 2(4) of the Infringement Act, an offence may not be established if the act or omission constitutes a criminal offence, also if the act or omission provides for the imposition of a fine in an administrative procedure by an Act or Government Decree. If the amount of the financial loss/deficit reaches HUF 500 000, criminal liability may be imposed in addition to the customs administration fine. Under Article 50(2) of the Criminal Code, a person who is sentenced to a fixed term of imprisonment for an offence committed for profit, if he has sufficient income or property, is also to be sentenced to a fine.	According to Article 86 of the Customs Act, if the offence or omission is committed by falsifying or destroying supporting documents, books and records, and as a result of which customs duties and other charges are incurred, the customs administration fine shall amount to 200 % of the customs duties and other charges incurred as a result of the breach or omission. If the breach or omission committed in bad faith does not give rise to any obligation to pay customs duties and other charges, the customs administration fine shall be a minimum of HUF 15 000, a maximum of HUF	There are no aggravating factors.				
								Imprisonement	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years shall be imposed on:	Btk. Article 403(1) provides that a term of imprisonment of up to 3 years shall be imposed on:							
								Other	Criminal offence in addition to the administrative fine								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		Article 403 of the Act on the basis of a violation of the accounting system) fails to review or control the financial situation of the given business year, shall be punishable by up to three years' imprisonment for a criminal offense. ; Szabstv. Pursuant to Article 209 (1) A person who removes non-Union goods from customs control or makes a false declaration in respect of circumstances relevant to the establishment or collection of a customs debt, other charges or security, provided that the financial disadvantage does not exceed HUF 5,000 thousand and whoever attempts any of these acts is										300 000 for natural persons, and a minimum of HUF 50 000 and a maximum of HUF 3 million for all other persons.					

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		committing an offense.															
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Pursuant to Article 84 (2) (f) of the Customs Act, an infringement relating to the declaration of goods, the accuracy of declaration data, notification and retention of documents shall be committed, in particular if the person required to do so fails to lodge an entry notification of arrival, a temporary storage declaration, a customs declaration, a pre-departure declaration, a re-export declaration, an exit summary declaration or a re-export notification.	NO	Yes	Not to be examined in administrative proceedings	Yes	Yes	Fine	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine is 50 % of the customs deficit, if no customs debt is incurred, then in the case of a natural person under Article 84(10)(a) of the Customs Act, it is up to HUF 100 000.	If a customs debt is incurred, Article 84(8) of the Customs Act provides that, as a general rule, the customs administration fine amounts to 50 % of the customs deficit, if no customs debt is incurred, then under Article 84(10)(a) of the Customs Law for all persons other than natural persons, the amount of the fine is up to HUF 500 000.	According to Article 91 of the Customs Law, where the person concerned has obtained the authorisation of an authorised economic operator, the use of the simplified declaration, the use of other simplifications under the Customs Code, the placing of goods under a special procedure or the establishment of a transit area by means of false declarations from the customs authorities, or has made false information available to the customs authority to take other decisions relating to the	There are no aggravating factors.	There are no aggravating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
											application of customs legislation, the offence is committed in the context of the application of the authorisation issued by the customs authority, the customs administration shall, at the same time as imposing a customs administration fine, examine the need to revoke, suspend or amend the authorisation in question.						
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Pursuant to Article 84 (2) (f) of the Customs Act, an infringement relating to the declaration of goods, the accuracy of declaration data, notification and retention of documents shall be committed, in particular if the person required to do so fails to lodge an entry notification of arrival, a temporary storage	NO	Yes	Not to be examined in administrative proceedings	Yes	Yes	Fine	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(a) of the Customs Code is 100. Up to HUF 000.	There is no customs debt, so the fine under Article 84(10)(a) of the Customs Act is up to HUF 500 000.		There are no aggravating factors.	There are no aggravating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
		declaration, a customs declaration, a pre-departure declaration, a re-export declaration, an exit summary declaration or a re-export notification.															
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Pursuant to Article 84 (2) (f) of the Customs Act, an infringement relating to the declaration of goods, the accuracy of declaration data, notification and retention of documents shall be committed, in particular if the person required to do so fails to lodge an entry notification of arrival, a temporary storage declaration, a customs declaration, a pre-departure declaration, a re-export declaration, an exit summary declaration or a re-export notification	NO	Yes	Not to be examined in administrative proceedings	Yes	Yes	Fine	There is no customs debt, so the fine in the case of a natural person under Article 84(10)(a) of the Customs Code is 100. Up to HUF 000.	There is no customs debt, so the fine under Article 84(10)(a) of the Customs Act is up to HUF 500 000.	According to Article 91 of the Customs Law, where the person concerned has obtained the authorisation of an authorised economic operator, the use of the simplified declaration, the use of other simplifications under the Customs Code, the placing of goods under a special procedure or the establishment of a transit area by means of false declarations from the customs authorities, or has made false information available to the customs authority to take other decisions	There are no aggravating factors.	There are no aggravating factors.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation		
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction
											relating to the application of customs legislation, the offence is committed in the context of the application of the authorisation issued by the customs authority, the customs administration shall, at the same time as imposing a customs administration fine, examine the need to revoke, suspend or amend the authorisation in question.						

www.parlament.gv.at

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	Providing customs authorities with false information or documents required by those	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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 not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring—(i), (ii), (iii). Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											has been ordered to comply with the requirements of subsection (2)(g)(i), (ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this section. Section 13 of the Criminal Procedure Act, 1967 will apply in relation to an offence under this section. However, where that procedure is followed in the case of an offence under this section, the maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure			resolve the dispute.		determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	
											Act, 1967.							
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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											– or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determinatio	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		Acts.									– Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.			may by common accord choose a mediator to resolve the dispute.		n. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		
Article 23(1)	Failure of the holder of a decision relating to the application of	Tax Consolidation Act 1997, Section 1078, Revenue	YES	YES	Yes, but only in criminal cases, not for purposes of administrative	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMEN	Summary proceedings in respect of an offence	Once a penalty demand is issued, the trader is	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	

www.parlament.gv.at

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	
	customs legislation to comply with the obligations resulting from that decision;	Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (i), (ii), (iii). Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.			penalties.			Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years	offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who has been ordered to comply with the requirements of subsection (2)(g)(i), (ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this section. Section 13 of the Criminal Procedure Act, 1967 will apply in relation to an offence			T. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	
											under this section. However, where that procedure is followed in the case of an offence under this section, the maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure Act, 1967.							
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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance –	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		Administrative penalties for contravention of Customs Acts.									Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.			Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.		referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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 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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (h) knowingly or wilfully, and within the time limits specified for their retention, destroys, defaces or conceals from an authorised officer— (i) (ii). Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Customs Act 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (1) (a) evades or attempts to evade duties of customs chargeable on the importation of any goods with intent to defraud the State, either directly or indirectly, of such duties,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or (ii) where the value of the goods concerned, including the duty and	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Nothing in this section shall prevent any action or other proceedings being brought for the collection or recovery of duties of customs.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											tax payable on them, is greater than €250,000, three times that value, or imprisonment for a term not exceeding 5 years or both.					may cause delays, the time limitation is still 3 years from the date the intervention commenced		
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring—(ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who has been ordered to comply with the requirements of subsection (2)(g)(i),	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											(ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this section. Section 13 of the Criminal Procedure Act, 1967 will apply in relation to an offence under this section. However, where that procedure is followed in the case of an offence under this section, the maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure Act, 1967.					date the intervention commenced		

www.parlament.gv.at

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 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 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (1) (b) takes possession, custody or charge of, removes, transports, deposits, conceals, or otherwise deals with any goods in respect of which any duties of customs are for the time being payable on importation, with intent to defraud the State, either directly or indirectly, of such duties, (d) takes possession, custody or charge of, removes, transports, deposits, conceals, or otherwise deals with any goods contrary to any prohibition or restriction on importation of those	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or (ii) where the value of the goods concerned, including the duty and tax payable on them, is greater than €250,000, three times that value, or imprisonment for a term not exceeding 5 years or both.	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Nothing in this section shall prevent any action or other proceedings being brought for the collection or recovery of duties of customs.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		goods, whether or not the goods are unloaded from the conveyance in which they were imported into the State,																
Article 134(1)	Removal of goods from customs supervision;	Customs Act 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (b) takes possession, custody or charge of, removes, transports, deposits, conceals, or otherwise deals with any goods in respect of which any duties of customs are for the time being payable on importation, with intent to defraud the State, either directly or indirectly, of such duties,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or (ii) where the value of the goods concerned, including the duty and tax payable on them, is greater than €250,000, three times that value, or imprisonment for a	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.				
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											term not exceeding 5 years or both.							
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;	Customs Act 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (d) takes possession, custody or charge of, removes, transports, deposits, conceals, or otherwise deals with any goods contrary to any prohibition or restriction on importation of those goods, whether or not the goods are unloaded from the conveyance in which they were imported into the State,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or (ii) where the value of the goods concerned, including the duty and tax payable on them, is greater than €250,000, three times that value, or imprisonment for a term not exceeding 5 years or	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Nothing in this section shall prevent any action or other proceedings being brought for the collection or recovery of duties of customs.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											both.							
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- No free zone in IE	N/A		Yes, but only in criminal cases, not for purposes of administrative penalties.	N/A								N/A- See comment in column D	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 in the appropriate place or to inform customs authorities when the obligations cannot be complied;	Customs Act 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (d) takes possession, custody or charge of, removes, transports, deposits, conceals, or otherwise deals with any goods contrary to any prohibition or	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding —	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the	Nothing in this section shall prevent any action or other proceedings being brought for the collection or recovery of duties of customs.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	

www.parlament.gv.at

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	
		restriction on importation of those goods, whether or not the goods are unloaded from the conveyance in which they were imported into the State,						Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years	(i) €125,000, or (ii) where the value of the goods concerned, including the duty and tax payable on them, is greater than €250,000, three times that value, or imprisonment for a term not exceeding 5 years or both.			Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.		referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		
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 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (d) takes possession, custody or charge of, removes, transports, deposits, conceals, or otherwise deals with any goods contrary to any prohibition or restriction on importation of those goods, whether or not the goods	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or (ii) where the value of the goods	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose	Nothing in this section shall prevent any action or other proceedings being brought for the collection or recovery of duties of customs.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		are unloaded from the conveyance in which they were imported into the State,									concerned, including the duty and tax payable on them, is greater than €250,000, three times that value, or imprisonment for a term not exceeding 5 years or both.			a mediator to resolve the dispute.		a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Customs Act 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (1) (a) evades or attempts to evade duties of customs chargeable on the importation of any goods with intent to defraud the State, either directly or indirectly, of such duties,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or (ii) where the value of the goods concerned, including the duty and tax payable on them, is greater than	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Nothing in this section shall prevent any action or other proceedings being brought for the collection or recovery of duties of customs.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											€250,000, three times that value, or imprisonment for a term not exceeding 5 years or both.					limitation is still 3 years from the date the intervention commenced		
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 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (d) takes possession, custody or charge of, removes, transports, deposits, conceals, or otherwise deals with any goods contrary to any prohibition or restriction on importation of those goods, whether or not the goods are unloaded from the conveyance in which they were imported into the State,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or (ii) where the value of the goods concerned, including the duty and tax payable on them, is greater than €250,000, three times that value, or imprisonment for a	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Nothing in this section shall prevent any action or other proceedings being brought for the collection or recovery of duties of customs.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											term not exceeding 5 years or both.							
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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who has been ordered to comply with the requirements of subsection (2)(g)(i), (ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											section. Section 13 of the Criminal Procedure Act, 1967 will apply in relation to an offence under this section. However, where that procedure is followed in the case of an offence under this section, the maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure Act, 1967.							
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Article 242 of UCC Section 40 (1)(a) defines penalties for failure to comply with warehousing requirements. Penalties are further explained in our tax and duty manual on	YES	NO	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	N/A						Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of				

www.parlament.gv.at

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	
		adminsitrative penalties. Also listed in chapter 3A of the Taxes Consolidation Act 1997. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts. Customs Act Section 14 (1) b												this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.				
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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring—(ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who has been ordered to	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											comply with the requirements of subsection (2)(g)(i), (ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this section. Section 13 of the Criminal Procedure Act, 1967 will apply in relation to an offence under this section. However, where that procedure is followed in the case of an offence under this section, the maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure Act, 1967.					may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
Articles 163	Providing customs authorities with false information or documents required by those	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											€5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.					may cause delays, the time limitation is still 3 years from the date the intervention commenced		
Article 163(1)	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementar	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring—(ii) the furnishing of	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commissi	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
	y declaration is lodged, the supporting documents required for the application of the procedure in question;	any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.									certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who has been ordered to comply with the requirements of subsection (2)(g)(i), (ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this section. Section 13 of the Criminal Procedure Act, 1967 will apply in relation to an offence under this section. However, where that procedure is followed in the case of an offence under this section, the			this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	on of the offence or the incurring of the penalty, as may be appropriate.	which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	
											maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure Act, 1967.							
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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who has been ordered to comply	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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 the requirements of subsection (2)(g)(i), (ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this section. Section 13 of the Criminal Procedure Act, 1967 will apply in relation to an offence under this section. However, where that procedure is followed in the case of an offence under this section, the maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure Act, 1967.					delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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 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,	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or 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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring—(iv) the production of books, records, accounts or other documents, when so requested, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who has been ordered to	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											comply with the requirements of subsection (2)(g)(i), (ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this section. Section 13 of the Criminal Procedure Act, 1967 will apply in relation to an offence under this section. However, where that procedure is followed in the case of an offence under this section, the maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure Act, 1967.					may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring—(iv) the production of books, records, accounts or other documents, when so requested, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Where a person has been convicted of an offence referred to in subsection (2)(g)(i), (ii) or (iv) (failure to make returns, provide certain information or produce records), the court can order compliance with the requirements, non-compliance with which resulted in the conviction. Where a person who has been ordered to comply with the requirements of subsection (2)(g)(i), (ii) or (iv) fails or refuses to do so, he/she will be guilty of an offence under this section. Section 13 of the Criminal Procedure	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											Act, 1967 will apply in relation to an offence under this section. However, where that procedure is followed in the case of an offence under this section, the maximum liability under this section of €5,000 and imprisonment for 12 months will apply, rather than the amount and period set out in section 13 of the Criminal Procedure Act, 1967.							
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	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
	177	with any tax. Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.									on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.			negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	penalty, as may be appropriate.	not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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 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	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	No traders currently approved for centralised clearance in IE
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
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	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.									€5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.					may cause delays, the time limitation is still 3 years from the date the intervention commenced		
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	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commissi	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	No trader currently approved for self assessment in IE
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
	other customs simplifications in accordance with Article 185 of the Code	wilfully furnishes any incorrect information in connection with any tax Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.									summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonme			this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	on of the offence or the incurring of the penalty, as may be appropriate.	which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	
											nt not exceeding 5 years, or both.							
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 2015, Part 3, Miscellaneous Customs Offences; 15. (1) A person who— (h) wilfully and prematurely removes or tampers with a seal, lock or mark that is used by an officer of customs to secure or identify any goods,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	(3) A person who commits an offence under subsection (1) is liable, on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both.	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.				
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 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	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commissi	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
	goods under special procedures in accordance with Article 211 of the Code;	wilfully furnishes any incorrect information in connection with any tax Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.									summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonme			this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	on of the offence or the incurring of the penalty, as may be appropriate.	which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	
											nt not exceeding 5 years, or 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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											– or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Customs Act 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (1) (a) evades or attempts to evade duties of customs chargeable on the importation of any goods with intent to defraud the State, either directly or indirectly, of such duties,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned	Nothing in this section shall prevent any action or other proceedings being brought for the collection or recovery of duties of customs.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determinatio	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											(ii) where the value of the goods concerned, including the duty and tax payable on them, is greater than €250,000, three times that value, or imprisonment for a term not exceeding 5 years or both.			may by common accord choose a mediator to resolve the dispute.		n. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		
Article 242	Removal of goods from customs supervision;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											€5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.					may cause delays, the time limitation is still 3 years from the date the intervention commenced		
Article 242(1), points (a) and (b)	Failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure.	Customs Act 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (1) (a) evades or attempts to evade duties of customs	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.			Fine						Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of				

www.parlament.gv.at

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	
		chargeable on the importation of any goods with intent to defraud the State, either directly or indirectly, of such duties. Customs Act Section 14 (1) b												this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.				
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	N/A- No free zone in IE			Yes, but only in criminal cases, not for purposes of administrative penalties.			Fine				N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.				

www.parlament.gv.at

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 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	YES	YES	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not			Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	No free zones in IE

www.parlament.gv.at

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	
											exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	N/A- No free zone in IE			Yes, but only in criminal cases, not for purposes of administrative penalties.			Fine						Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.				

www.parlament.gv.at

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 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	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person, in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	No free zone in IE
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											€5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.					may cause delays, the time limitation is still 3 years from the date the intervention commenced		
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commissi	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.									summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonme			this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	on of the offence or the incurring of the penalty, as may be appropriate.	which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	
											nt not exceeding 5 years, or both.							
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or 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	Customs Act 2015, Part 3, Offences, Penalties and Proceedings; 14, Offences relating to improper imporation or exportation of goods (1) (f) exports or attempts to export from the State any goods contrary to any prohibition or restriction on exportation of those goods,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	S.C. up to 5,000. C.I. up to125,000, where amount owed is greater than 250,000, fine will be three times that value.	(2) A person who commits an offence under this section is liable— (a) on summary conviction, to a fine of €5,000 or imprisonment for a term not exceeding 12 months or both, (b) on conviction on indictment, to a fine not exceeding — (i) €125,000, or (ii) where	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by				
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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 value of the goods concerned, including the duty and tax payable on them, is greater than €250,000, three times that value, or imprisonment for a term not exceeding 5 years or both.			common accord choose a mediator to resolve the dispute.				
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;	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (a) knowingly or wilfully delivers any incorrect return, statement or accounts or knowingly or wilfully furnishes any incorrect information in connection with any tax Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (j) obstructs or interferes with any officer of the Revenue Commissioners, or any other person,	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.				
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		in the exercise or performance of powers or duties under the Acts for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.									(€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.						
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of any other	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.									conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not			Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	offence or the incurring of the penalty, as may be appropriate.	allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	
											exceeding 5 years, or both.							
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring— (ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrative penalties for contravention of Customs Acts.	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by common accord choose a mediator to resolve the dispute.	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
											discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.							
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Tax Consolidation Act 1997, Section 1078, Revenue Offences (2) (g) knowingly or wilfully fails to comply with any provision of the Acts requiring—(ii) the furnishing of any other return, certificate, notification, particulars, or any statement or evidence, for the purposes of any tax. Customs Act 2015, Part 6, section 40. Administrativ	YES	YES	Yes, but only in criminal cases, not for purposes of administrative penalties.	Yes	Yes	Fine	S.C. up to 5,000. C.I. up to126,970.	S.C. up to 5,000. C.I. up to126,970.	Liability of a person convicted of a revenue offence The following liability applies to a person convicted of any offence under this section — on summary conviction of an offence committed on or after 14 March 2008, a fine Notes for Guidance – Taxes Consolidation Act 1997 – Finance	N/A	N/A	Customs Act 2015.CHAPTER III DISPUTE SETTLEMENT. Article 6 Any dispute arising between the Contracting Parties in relation to the interpretation or functioning of this Convention shall be resolved as far as possible by negotiation. If no solution is found within three months, the Contracting Parties concerned may by	Summary proceedings in respect of an offence under this section must be instituted before the expiration of 10 years from the commission of the offence or the incurring of the penalty, as may be appropriate.	Once a penalty demand is issued, the trader is given a period of 10 days to pay. If payment is not received, a penalty notice of opinion is issued which allows for 30 days for payment. If payment is not received within this 30 day period the case is referred for a court determination. Even if	Once a sanction/ penalty has been determined by a court, there is a 14 day time limit for enforcement	
								Imprisonement	S.C. up to 12 Months C.I. up to 5 years	S.C. up to 12 Months C.I. up to 5 years								

www.parlament.gv.at

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	
		e penalties for contravention of Customs Acts.									Act 2020 Edition - Part 47 25 not exceeding €5,000 (€3,000 for offences committed before that date) – which may be mitigated to not less than one fourth part of such fine – or at the discretion of the court, a term of imprisonment not exceeding 12 months, or both, and on conviction on indictment, a fine not exceeding €126,970 or at the discretion of the court, a term of imprisonment not exceeding 5 years, or both.			common accord choose a mediator to resolve the dispute.		the case is referred for a court determination which may cause delays, the time limitation is still 3 years from the date the intervention commenced		

www.parlament.gv.at

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	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - art. 295, Aggravating circumstances of smuggling (lett. c, where the act is committed by another offence against public faith or public administration) CRIMINAL CODE (RD N. 1398/1938 - last updated dec. 2021) - art. 483,Ideological falsehood committed by the private individual in a public act CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ART. 303 Differences with respect to the declaration of goods	YES		INTENT	YES	YES	Fine				IT'S ALREADY AN AGGRAVATING FACTOR			a) 1 year (from the date of the notification of the tax assessment/sad revision)	b) 5 years (the imposition of a penalty is time-barred after five years)	c) the tax Court may suspend the execution of the penalty, but the suspension must be granted	
								Imprisonement	a term of imprisonment of between five and five years shall be added to the fine									
								other	PENAL FINE FROM 5 TO 10 TIMES THE DUTIES NOT PAIED									
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 CODE (DPR N. 43/1973) - NATIONAL LAW - D.LGS N. 374/1990 - DL 223/2006		YES	Negligence/Intent	YES	YES	Fine	an administrative from a minimum of EUR 5,000 to a maximum of EUR 10,000, in addition to , on	an administrative fine ranging from a minimum of EUR 5,000 to a maximum of EUR 10,000, in addition to , on				YES				

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other	measures suspending and revoking authorisations	measures suspending and revoking authorisations								
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine	FROM EURO 103 TO euro 516		If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							

www.parlament.gv.at

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)(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;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the			YES				
								Imprisonement										

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other			difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3								

www.parlament.gv.at

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	
											999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-3019 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000						

www.parlament.gv.at

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 ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973) - NATIONAL LAW - D.LGS N. 374/1990 - DL 223/2006		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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 EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	CUSTOMS CODE (DPR N. 43/1973) - ART. 81-83		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment			YES				

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								Imprisonement			are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR							
								other										

www.parlament.gv.at

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	
											15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs						

www.parlament.gv.at

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	
											duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.						

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 134(1)	Removal of goods from customs supervision;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the			YES				
								Imprisonement										

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the obligations cannot be complied;							other			difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3								

www.parlament.gv.at

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	
											999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000						

www.parlament.gv.at

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 ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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 EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 139	introduction or exit of goods into and from the customs territory of the Union without presenting them to the	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment			YES				

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	customs authorities in accordance with Article 139 of the Code	Differences with respect to the declaration of goods						Imprisonement			are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR							
								other										

www.parlament.gv.at

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	
											15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs						

www.parlament.gv.at

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	
											duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.						

www.parlament.gv.at

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 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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the			YES				
								Imprisonement										

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other			difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3								

www.parlament.gv.at

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	
											999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000						

www.parlament.gv.at

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 ten times the amount shall be imposed of customs duties.							
Articles 158(3)	Removal of goods from customs supervision;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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 EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Articles 163	Providing customs authorities with false information or documents required by those	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment			YES				

www.parlament.gv.at

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	
		Differences with respect to the declaration of goods						Imprisonement			are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR							
								other										

www.parlament.gv.at

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	
											15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs						

www.parlament.gv.at

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	
											duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.						

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 166	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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the			YES				
								Imprisonement										

www.parlament.gv.at

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	
	a supplementary declaration at the competent customs office and within the specific time-limit;							other			difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3								

www.parlament.gv.at

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	
											999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000						

www.parlament.gv.at

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 ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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 EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 179	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment			YES				

www.parlament.gv.at

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	
	from the customs authorities to make use of other customs simplifications in accordance with Article 179	Differences with respect to the declaration of goods						Imprisonement			are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR						
								other										

www.parlament.gv.at

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	
											15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs						

www.parlament.gv.at

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	
											duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.						

www.parlament.gv.at

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 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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the			YES				
								Imprisonement										

www.parlament.gv.at

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	
	Code;							other			difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3								

www.parlament.gv.at

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	
											999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000						

www.parlament.gv.at

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 ten times the amount shall be imposed of customs duties.							
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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 EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 242	Removal of goods from customs supervision;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment			YES				

www.parlament.gv.at

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	
		Differences with respect to the declaration of goods						Imprisonement			are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR							
								other										

www.parlament.gv.at

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	
											15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 242(1), points (a) and (b)	Failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure.	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs						

www.parlament.gv.at

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	
											duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	NATIONAL LAW - D.LGS N. 374/1990 (ART. 19)		YES	Negligence/Intent	YES	YES	Fine	administrative penalty of an amount from one tenth to the full value of building		If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1			YES				
								Imprisonement										
								other	in specific case demolition of the product to the detriment and at the expense of offender									

www.parlament.gv.at

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	
											to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.						

www.parlament.gv.at

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 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the			YES				
								Imprisonement										

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other			difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3								

www.parlament.gv.at

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	
											999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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	CRIMINAL CODE (RD N. 1398/1938 - last updated dec. 2021) - art. 483,Ideological falsehood committed by the private individual in a public act	YES	YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000						

www.parlament.gv.at

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 ten times the amount shall be imposed of customs duties.							
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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 EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 262	Failure of the holder of the outward processing procedure to export the defective goods	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment			YES				

www.parlament.gv.at

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	
	within the time limit;	Differences with respect to the declaration of goods						Imprisonement			are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR						
								other										

www.parlament.gv.at

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	
											15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs						

www.parlament.gv.at

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	
											duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.						

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 267(2)	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 CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1			YES				
								Imprisonement										
								other										

www.parlament.gv.at

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	
											to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the			YES				
								Imprisonement										

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other			difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3								

www.parlament.gv.at

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	
											999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.							
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an							
								Imprisonement										
								other										

www.parlament.gv.at

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	
											administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000 and EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000						

www.parlament.gv.at

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 ten times the amount shall be imposed of customs duties.							
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	CUSTOMS CODE (DPR N. 43/1973 - last updated jul.2020) - ARTT. 302-319 Differences with respect to the declaration of goods		YES	Negligence/Intent	YES	YES	Fine			If the total customs duties payable according to the assessment are greater than those calculated on the basis of thE declaration and the difference in fees exceeds five per cent, the administrative penalty, if the event is not constitutes a more serious offence, shall be applied as follows: (a) for customs duties up to EUR 500, an administrative penalty of between EUR 103 and EUR 500 shall apply; (b) for customs duties of EUR 500,1 to EUR 1,000, an administrative penalty of between EUR 1.000							
								Imprisonement										
								other										

www.parlament.gv.at

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 EUR 5,000 shall be imposed; (c) for customs duties of EUR 1000,1 to EUR 2,000, an administrative penalty of between EUR 5.000 and EUR 15,000 shall be imposed; (D) for customs duties of EUR 2.000,1 to EUR 3 999,99, an administrative penalty of between EUR 15.000 and EUR 30,000 shall be imposed; (e) for customs duties of EUR 4,000 or more, an administrative penalty of between EUR 30,000 and ten times the amount shall be imposed of customs duties.						
Other customs infringements you consider relevant	FAILURE obligation to declare, the movement of cash entering or exiting the European Community/national territory	Legislative Decree No 195 of 19 November 2008 – Amendments and integrations to currency legislation,		YES	Negligence/Intent	YES		Fine	Ten-Thirty percent of the amount transferred or attempted to be transferred exceeding the threshold referred to in		provide explanation on how the penalties are applied (only fines, fines and imprisonement together, or other			spot fine		CUSTOMS (spot fine) - MINISTRY OF FINANZE (fine)		

www.parlament.gv.at

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	
		implementing Regulation (EC) No 1889/2005 (updating in progress according Reg. 2018/1672)							Article 3, whereby such value does not exceed EUR 10,000 Thirty-Fifty percent of the amount transferred or attempted to be transferred exceeding the threshold referred to in Article 3, whereby such value exceeds EUR 10,000		penalties and in which cases)							
								spot fine	a) Five percent of the cash money exceeding the threshold referred to in Article 3 whereby the non-declared excess is lower than or equal to EUR 10,000 b) Fifteen percent of the cash exceeding the threshold referred to in Article 3 whereby the non-declared excess is lower than or equal to									

www.parlament.gv.at

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	
									EUR 40,000 The amount paid shall however be not lower than EUR 200									

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents required by those	Paragraph three of Section 29 of the Customs Law. For submitting false information or documents to a customs office in the cases referred to in Articles 15 and 163 of Regulation No 952/2013	NO	YES	There is no requirement to prove either negligence or intent. There is an obligation to prove whether an act or a failure to act has been committed by a particular person	YES	YES	Fine	a warning or fine of up to one hundred and fifty units of fine	a warning or fine of up to one hundred and fifty units of fine	The following penalties may be applied for an administrative offence: a warning or a fine. Confiscation shall be compulsory alienation of the property acquired as a result of committing an administrative offence or the object for committing an administrative offence, or the property related to an administrative offence	Paragraph one of Section 48 of the Criminal Law provides for the following circumstances that may be considered to be aggravating: 1) the criminal offence constitutes recidivism of criminal offences; 2) the criminal offence was committed while in a group of persons; 3) the criminal offence was committed,	Section 20 of the Law on Administrative Liability. The following circumstances shall mitigate liability for an administrative offence: 1) a person to be held liable has confessed and regretted the act committed; 2) a person to be held liable has voluntarily compensated for loss or eliminated the caused damage; 3) an offence has been	Pararaph one of Section 154 of the Law on Administrative Liability. In order to promote mutual cooperation between an official and the person to be held liable and voluntary enforcement of fine, the official is entitled to decide on conditional partial release of the person from the payment of fine when examining an administrative offence case. Paragraph four Section 154.	Paragraph one of Section 117 of the Law on Administrative Liability. Not later than within three working days from the day of obtaining of the information. Paragraph two of Section 117 of the Law on Administrative Liability.If prolonged verification of information is necessary, not later than within one month from the day of obtaining of information	Paragraph one of Section 133 of the Law on Administrative Liability. An administrative offence case shall be decided and a decision shall be taken as soon as possible but not later than within one month from the day when a decision is taken to initiate administrative offence proceedings. Subparagraph 12 Paragraph one of the Section 119 of the Law on	Section 262 of the Law on Administrative Liability. A fine applied to a punished person shall be paid in full amount not later than within one month from the day when the ruling on penalty has come into effect. Paragraph one of Section 258 of the Law on Administrative Liability. The ruling on penalty may not be enforced if five years have passed	
								Imprisonement	N/A	N/A								

[1] Customs Law https://likumi.lv/ta/en/en/id/283024-customs-law ; Criminal Law https://likumi.lv/ta/en/en/id/88966-criminal-law

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
								other	N/A	N/A	without compensation to the State ownership. Confiscation shall not be an administrative penalty.	taking advantage in bad faith of an official position or trust of another person; 4) the criminal offence has caused serious consequences; 5) the criminal offence was committed against a woman, knowing her to be pregnant; 6) the criminal offence was committed against a person who has not attained eighteen years of age or against a person by taking advantage of his or her condition of helplessness or of infirmity due to old-age; 7) the criminal offence was committed against a person taking advantage of his or her	committed under the influence of extreme mental agitation or due to serious personal or family circumstances; 4) a person to be held liable has voluntarily applied prior to disclosing of the committed offence; 5) an offence has been committed as a result of unlawful or immoral behaviour of the victim; 6) an offence has been committed by a pregnant woman or a woman who takes care of a child under 1 year of age. Other circumstances may also be recognised as mitigating.	In applying conditional partial release from the payment of fine, an official shall inform an administratively punished person of his or her obligation to pay, within 15 days, the fine specified in a decision to apply an administrative penalty in the amount of 50 per cent. If the administratively punished person fulfils this condition, he or she shall be released from the payment of the remaining part of the fine. If this condition is not fulfilled, the applied fine shall be paid in full amount.		Administrative Liability. Administrative offence proceedings may not be initiated but the initiated proceedings shall be terminated if the administrative offence proceedings have been initiated but no decision in an administrative offence case has been taken within nine months from the day of initiation thereof.	since the day of coming into effect thereof, and it has not been enforced.	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												official, financial or other dependence on the offender; 8) the criminal offence was committed with particular cruelty or with humiliation of the victim; 9) the criminal offence was committed by taking advantage of the circumstances of a public disaster or during an emergency situation or a state of exception; 10) the criminal offence was committed employing weapons or explosives, or in some other generally dangerous way; 11) the criminal offence was committed out of a desire to acquire property; 12) the criminal						

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												offence was committed under the influence of alcohol, narcotic, psychotropic, toxic or other intoxicating substances; 13) the person committing the criminal offence, for the purpose of having his or her punishment reduced, has knowingly provided false information regarding a criminal offence committed by another person; 14) the criminal offence was committed due to racist, national, ethnic, or religious motives or due to social hatred; 15) the criminal offence related to violence or threats of violence, or the criminal offence against morality and						

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												sexual inviolability was committed against a person to whom the perpetrator of a criminal offence is related in the first or second degree of kinship, or against the spouse or former spouse, or against a person with whom the perpetrator of a criminal offence is or has been in continuous intimate relationships, or against a person with whom the perpetrator of a criminal offence has a joint (single) household; 16) the criminal offence related to violence or threats of violence, or an intentional criminal offence against health or morality and sexual inviolability					

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												of a person was committed at the presence of a minor; 17) the perpetrator of the criminal offence has knowingly given a false testimony.						
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;	Paragraph two of Section 3 of Law on Administrative Penalties for Offences in the Field of Administration, Public Order, and Use of the Official Language. For the failure to provide information, inadequate provision of information, or provision of false information to the State Revenue Service.	NO	YES	Same as Article 15 UCC	YES	NO	Fine	a warning or a fine of up to one hundred and forty units of fine	NO	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
article 15(2)(a)	Failure of the person lodging a customs declaration, temporary storage declaration, entry summary declaration, exit summary declaration, re-export declaration or re-export notification to ensure the accuracy and completeness of the information given in the declaration, notification or application;	covered by infringement to Article 15	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units of fine	a warning or fine of up to one hundred and fifty units of fine	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	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;	covered by infringement to Article 15	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units of fine	a warning or fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
Article 23(1)	Failure of the holder of a decision relating to the application of customs legislation to comply with	N/A																

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the obligations resulting from that decision;																	
Article 23(2)	Failure of the holder of a decision relating to the application of customs legislation to inform the customs authorities without delay of any factor arising after the decision was taken by those authorities which influences its continuation or content;	N/A																
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;	Paragraph four of Section 29 of the Customs Law. For not keeping the documents necessary for the performance of customs control for the time period laid down in Article 51 of Regulation No 952/2013.	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units of fine	a warning or a fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	N/A																

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	Paragraph one of Section 29 of the Customs Law. For the failure to lodge the entry summary declaration referred to in Article 127 of Regulation No 952/2013 within the specified time limit.	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to fifty units of fine	a warning or a fine of up to fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
Article 134(1)	Removal of goods brought into the customs territory of the Union from customs supervision without the	Paragraph fourteen of Section 29 of the Customs Law. For the storage or movement of such goods under customs	YES	YES	A direct or indirect intent must be proven in a criminal offence. A criminal offence	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	Punishments for criminal offence: imprisoment, a fine, confiscation of property, community	Paragraph one of Section 48 of the Criminal Law. Aggravating factors: 1) the perpetrator	Paragraph one of Section 47 of the Criminal Law. Mitigating factors: 1) the perpetrator of	The Criminal Law permits reduction of the punishment.				

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	permission of the customs authorities, contrary to the first and second sub-paragraphs of Article 134 of the Code;	clearance which have been brought into the Union customs territory without conveying them to a customs office or presenting them to the customs offices in accordance with Articles 139 or 245 of Regulation No 952/2013 within the customs territory of the Republic of Latvia	Paragraph one of Section 191 of the Criminal Law. For a person who commits storage, movement, forwarding or disposal of goods or other valuable property subject to customs clearance in the customs territory of the Republic of Latvia without the permission of the customs authorities, if it has been committed on a significant scale.		shall be considered to be committed through negligence if the person has committed it through criminal self-reliance or criminal neglect.			Imprisonement	up to two years or temporary deprivation of liberty, or community service, or a fine, with or without the confiscation of property; a group of persons according to a prior agreement:up to three years or temporary deprivation of liberty, or community service, or a fine, with or without the confiscation of property; if it has been committed on a large scale:up to six years, with or without confiscation of property, with or without probationary supervision, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment or the right to take up a		service, restriction of rights	of the criminal offence has admitted his or her guilt, has freely confessed and has regretted the criminal offence committed; 2) the offender has actively furthered the disclosure and investigation of the criminal offence; 3) the offender has voluntarily compensated the harm caused by the criminal offence to the victim or has eliminated the harm caused; 4) the offender has facilitated the disclosure of a crime of another person; 5) the criminal offence was committed as a result of unlawful or immoral behaviour of the victim;	the criminal offence has admitted his or her guilt, has freely confessed and has regretted the criminal offence committed; 2) the offender has actively furthered the disclosure and investigation of the criminal offence; 3) the offender has voluntarily compensated the harm caused by the criminal offence to the victim or has eliminated the harm caused; 4) the offender has facilitated the disclosure of a crime of another person; 5) the criminal offence was committed as a result of unlawful or immoral behaviour of the victim; 6) the criminal offence was committed				

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									specific office for a period up to five years				exceeding the conditions regarding the necessary self-defence, extreme necessity, detention of the person committing the criminal offence, justifiable professional risk, the legality of the execution of a command and order; 7) the criminal offence was committed by a person in a state of diminished mental capacity.					
								other										
Article 134(1)	Removal of goods from customs supervision;	Paragraph fourteen of Section 29 of the Customs Law. For the storage or movement of such goods under customs	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		clearance which have been brought into the Union customs territory without conveying them to a customs office or presenting them to the customs offices in accordance with Articles 139 or 245 of Regulation No 952/2013 within the customs territory of the Republic of Latvia	Paragraph one of Section 191 of the Criminal Law. For a person who commits storage, movement, forwarding or disposal of goods or other valuable property subject to customs clearance in the customs territory of the Republic of Latvia without the permission of the customs authorities, if it has been committed on a significant scale.					Imprisonement	up to two years or temporary deprivation of liberty, or community service, or a fine, with or without the confiscation of property; a group of persons according to a prior agreement:up to three years or temporary deprivation of liberty, or community service, or a fine, with or without the confiscation of property; if it has been committed on a large scale:up to six years, with or without confiscation of property, with or without probationary supervision, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment or the right to take up a		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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									specific office for a period up to five 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	Paragraph eight of Section 29 of the Customs Law. For the failure to convey the goods specified in Article 135 of Regulation No 952/2013 that have been brought into the customs territory of the Union from a third country	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units	a warning or a fine of up to one hundred and fifty units	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	obligations cannot be complied;	by the route specified by the customs offices in accordance with the instructions thereof, if any, to the customs office designated by the customs offices, or to any other place designated or approved by customs offices, or into a free zone																
Article 135(2)	Failure of a person bringing goods into a free zone, where the free zone adjoins the land frontier between a Member State and a third country, to bring those goods directly into that free zone without passing through another part of the customs territory of the Union;	covered by infringement to Article 135	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units of fine	a warning or a fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
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	covered by infringement to Article 135	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units of fine	a warning or a fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the goods 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	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	authorities in accordance with Article 139 of the Code	the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is committed on a significant scale	Same as Article 15 UCC			Imprisonement		:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment or the right to take up a specific office for a period up to five years		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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
			Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is		Same as Article 15 UCC			Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			committed on a significant scale															
									or the right to take up a specific office for a period up to five 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;	Paragraph five of Section 29 of the Customs Law. For violating Article 140 of Regulation No 952/2013 by unloading goods subject to clearance from the vehicle of a carrier without the authorisation of the customs office or in	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units	a warning or a fine of up to one hundred and fifty units								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		places not specified or approved by the customs office, a warning or a fine of up to one hundred and fifty units of fine shall be imposed on the carrier - legal or natural person.																
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;	Paragraph ten of Section 29 of the Customs Law. For the temporary storage of the non-Union goods specified in Article 149 of Regulation No 952/2013 without placing them under the customs procedure or for not re-exporting such goods within 90 days	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units	a warning or a fine of up to one hundred and fifty units	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	Same as Article 15 UCC	Same as Article 15 UCC	
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Paragraph six of Section 29 of the Customs Law. For violating Article 147(1) of Regulation No 952/2013 by storing goods in temporary storage outside the place for temporary storage or, in	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units of fine	a warning or fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		the relevant cases, outside another place indicated or approved by customs offices.																
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;	Paragraph ten of Section 29 of the Customs Law. For the temporary storage of the non-Union goods specified in Article 149 of Regulation No 952/2013 without placing them under the customs procedure or for not re-exporting such goods within 90 days	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units of fine	a warning or a fine of up to one hundred and fifty units of fine								
Articles 158(3)	Removal of goods from customs supervision;	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is committed on a significant scale	Same as Article 15 UCC			Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment or the right to take up a specific office for a period up to five years								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Articles 163	Providing customs authorities with false information or documents required by those	Paragraph three of Section 29 of the Customs Law. For submitting false information or documents to a customs office in the cases referred to in Articles 15 and 163 of Regulation No 952/2013.	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units of fine	a warning or fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
Article 163(1)	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question;	N/A																
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	Paragraph two of Section 3 of Law on Administrative Penalties for Offences in the Field of Administration, Public Order, and Use of the Official Language. For the failure to	NO	YES	Same as Article 15 UCC	YES	NO	Fine	a warning or a fine of up to one hundred and forty units of fine	NO	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	necessary for customs;	provide information, inadequate provision of information, or provision of false information to the State Revenue Service.																
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,	N/A																
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified declaration pursuant to Article 166 of the Code or of an entry into the declarant's records pursuant to Article 182 of the Code, to lodge a supplementary declaration at the competent customs office	N/A																

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	and within the specific time-limit;																	
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question	N/A																
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	Paragraph three of Section 29 of the Customs Law. For submitting false information or documents to a customs office in the cases referred to in Articles 15 and 163 of Regulation No 952/2013	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units	a warning or fine of up to one hundred and fifty units	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 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	Paragraph three of Section 29 of the Customs Law. For submitting false information or documents to a customs office in the cases referred to in Articles 15 and 163 of Regulation No 952/2013	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units	a warning or fine of up to one hundred and fifty units	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	Same as Article 15 UCC	Same as 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	Paragraph three of Section 29 of the Customs Law. For submitting false information or documents to a customs office in the cases referred to in Articles 15 and 163 of Regulation No 952/2013	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units	a warning or fine of up to one hundred and fifty units	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	Same as Article 15 UCC	Same as 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	Paragraph three of Section 29 of the Customs Law. For submitting false information or documents to a customs office in the cases referred to in Articles	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units	a warning or fine of up to one hundred and fifty units	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	authorities to make use of other customs simplifications in accordance with Article 185 of the Code	15 and 163 of Regulation No 952/2013																
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;	Paragraph seven of Section 29 of the Customs Law. For the unlawful removal or damaging of the means of identification referred to in Article 192 of Regulation No 951/2013 that are affixed to the goods, packaging or means of transport, a warning or fine of up to one hundred and fifty units of fine shall be imposed on the person responsible for keeping the means of identification	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units of fine	a warning or fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
Article 211	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to place the	Paragraph three of Section 29 of the Customs Law. For submitting false information or documents to a customs office in the cases referred to in Articles 15 and 163 of Regulation No	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or fine of up to one hundred and fifty units of fine	a warning or fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	goods under special procedures in accordance with Article 211 of the Code;	952/2013																
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;	N/A																
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	N/A																
Article 242	Removal of goods from customs supervision;	Paragraph twelve of Section 29 of the Customs Law. For violating Article 242 of Regulation No 952/2013 by failing to fulfil the obligations imposed on the storage of goods in accordance with the customs warehousing procedure or by failing to ensure that the goods under the customs warehousing	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units of fine	a warning or a fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		procedure are not removed from customs supervision																
Article 242(1), points (a) and (b)	Failure of the holder of the authorisation or the holder of the procedure to fulfil the obligations arising from the storage of goods covered by the customs warehousing procedure.	covered by infringement to Article 242	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units of fine	a warning or a fine of up to one hundred and fifty units of fine	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	Same as Article 15 UCC	Same as 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;	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is committed on a significant scale				Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment or the right to take up a specific office for a period up to five years								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 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	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
			Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is					Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			committed on a significant scale						or the right to take up a specific office for a period up to five years									
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	N/A																
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within	N/A																

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the time limit;																	
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
			Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any					Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			other illegal way (smuggling), if it is committed on a significant scale						types or to engage in specific employment or the right to take up a specific office for a									
Article 267(2)	Failure of the economic operator to present the goods to be taken out of the customs territory of the Union to	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	customs on exit	the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is committed on a significant scale				Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment or the right to take up a specific office for a period up to five years								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 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;	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
			Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is					Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			committed on a significant scale						or the right to take up a specific office for a period up to five years									
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is committed on a significant scale				Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment or the right to take up a specific office for a period up to five years								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Paragraph thirteen of Section 29 of the Customs Law. For bringing goods under customs clearance into the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to the customs offices in accordance with Articles 139, 245 and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner	YES	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine	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	Same as Article 15 UCC	Same as Article 15 UCC	
			Paragraph one of Section 190 of the Criminal Law. For a person who commits bringing in of goods or other valuables into the customs territory of the Republic of Latvia or taking out thereof, by avoiding customs control or concealing such goods or other valuables from such control, or not declaring such goods or other valuables, or using false customs or other documents, or in any other illegal way (smuggling), if it is					Imprisonement	:up to five years or temporary deprivation of or community service, or a fine, with or without the confiscation of property; if a group of persons according to a prior agreement: up to ten years, with or without the confiscation of property; an organised group: up to twelve years, with or without confiscation of property, with probationary supervision for a period up to three years, with deprivation of the right to engage in entrepreneurial activity of a specific type or of all types or to engage in specific employment								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
			committed on a significant scale						or the right to take up a specific office for a									
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	N/A																
Article 133 (1)	Failure of the operator of sea-going vessel or of an aircraft to lodge an entry summary declaration in accordance	Paragraph two of Section 29 of the Customs Law. For the failure to fulfil the obligation referred to in Article 133 of	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to fifty units of fine	a warning or a fine of up to fifty units of fine								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	with Article 133 of the Code	Regulation No 952/2013 to notify of the arrival of a sea-going vessel or of an aircraft																
Article 233 (3)	Failure of the carrier or recipient of goods to fulfil the obligations arising from the Union transit procedure.	Paragraph nine of Section 29 of the Customs Law. For violating the provisions of Article 233(3) of Regulation No 952/2013 for the movement of goods under the Union transit procedure by not presenting intact goods at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by the customs offices to ensure their identification.	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units of fine	a warning or a fine of up to one hundred and fifty units of fine								
Article 214 (1)	Failure of the the holder of the authorisation, the holder of the procedure, or the person carrying on an activity involving the storage to fulfil the obligations to keep	Paragraph eleven of Section 29 of the Customs Law. For violating the provisions of Article 214(1) of Regulation No 952/2013 for the keeping of records on goods in a	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to one hundred and fifty units of fine	a warning or a fine of up to one hundred and fifty units of fine								

www.parlament.gv.at

Article UCC	Infringement UCC	National law[1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	appropriate records.	form approved by the customs offices.																
Different Regulations containing prohibitions (for example Regulation (EC) No 1523/2007 of the European Parliament and of the Cuuncil of 11 December 2007 banning the placing on the market and the import to, or export from, the Community of cat and dog fur, and products containing such fur)	Declaring goods for the customs procedure "release for free circulation" on which prohibitions and restricitions have been imposed	Paragraph fifteen of Section 29 of the Customs Law. For declaring such goods on which prohibitions and restrictions have been imposed for the customs procedure "release for free circulation".	NO	YES	Same as Article 15 UCC	YES	YES	Fine	a warning or a fine of up to four hundred units of fine	a warning or a fine of up to eight hundred units of fine								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2], [3], [4], [5], [6], [7], [8], [9], [10], [11], [12], [13]

[1] Code of Administrative Offences https://www.e-tar.lt/portal/lt/legalAct/4ebe66c0262311e5bf92d6af3f6a2e8b/YEJYhdragj ; Criminal Code https://www.e-tar.lt/portal/lt/legalAct/TAR.2B866DFF7D43/TTpRrWEQDD;

[2] ***Comment 1 :*** There is an option to issue an administrative instruction: an offer to the person to pay voluntarily a fine equal to half of the minimum fine within fifteen calendar days from the date of service of an administrative offence report, or, where an administrative offence report with an administrative instruction is drawn up in the absence of the person to be held liable, within thirty calendar days from the date of service of an administrative offence report with an administrative instruction. If the person pays a fine laid down in an administrative instruction within the time limit set, an administrative instruction shall be deemed to have been complied with. The administrative offence proceedings are considered to be completed once the person complies with an administrative instruction. An administrative order cannot be issued on any of the following grounds: 1) the maximum fine for the administrative offence laid down in the sanction of an article or part of an article of this special part exceeds 1500 euros; 2) the person has committed a repeated administrative offence within one year; 3) the person has committed an administrative offence under the influence of alcohol, narcotic, psychotropic or other psychoactive substances, where these circumstances influenced the commission of the administrative offence, has evaded a test to determine the level of intoxication, or has consumed alcohol, drugs, psychotropic substances or other psychoactive substances after the accident and before its circumstances were established; 4) the administrative offence has caused minor injuries; and the administrative offence has caused damage to property which has not been fully compensated; 5) for an act committed by a person, where the special part of this Code provides for the mandatory confiscation of property for which legal registration is mandatory under the laws of the Republic of Lithuania; 6) the person has committed an administrative offence relating to the exercise of a special right without having that right, or when this right has been withdrawn from the person

[3] ***Comment 2 :*** If the administrative offence is punishable by a warning under an article of the special part of the CAO and the conditions referred to in Article 610(2) of this Code do not exist, a warning shall be given to the person at the end of the investigation of the administrative offence and the investigating officer shall issue a decision in respect of that administrative offence. In this case, no administrative offence report shall be drawn up.

[4] ***Comment 3 :*** CAO The following shall be considered as mitigating circumstances: 1) the perpetrator has confessed to commission of an administrative offence provided for in this Code and sincerely regrets or has assisted in the detection of this act; 2) the perpetrator has voluntarily compensated for or eliminated the damage incurred; 3) the administrative offence has been committed due to a very difficult financial condition of the perpetrator; 4) the administrative offence has been committed as a result of mental or physical coercion; 5) the administrative offence has been committed in violation of conditions of arrest of a person who has committed the offence, discharge of professional duty or performance of an assignment of law enforcement institutions, direct necessity, justified conditions of industrial or economic risk or lawfulness of a scientific experiment; 6) the administrative offence has been committed by exceeding the limits of self-defence; 7) the administrative offence has been committed in a state of extreme agitation caused by unlawful actions of the victim; 8) the administrative offence has been committed by a pregnant woman, if this circumstance had an influence on the commission of the offence; 9) the administrative offence has been committed by a person with a level of incapacity for work of between 0 and 40 per cent or a level of severe or moderate special needs, or by a person who has reached the age of 65; 10) the person agrees to participate in programmes (courses) on alcoholism and drug addiction prevention, early intervention, health care, resocialisation, improving communication with children, changing violent behaviour or other.

[5] ***Comment 4:*** CAO The following shall be considered as aggravating circumstances: 1) the administrative offence has been committed by two or more persons acting in agreement. Taking into consideration the nature and extent of the person's participation in the commission of the administrative offence or the assistance provided in establishing the circumstances of the commission of the administrative offence and the persons who participated in the commission of the administrative offence, the court or the authority (official) hearing the administrative offence out of court have the right not to recognise this circumstance as aggravating; 2) the administrative offence has been committed by taking advantage of a public or other person's disaster; 3) the administrative offence has inflicted serious damage; 4) the administrative offence has been committed against a pregnant woman when it was known or apparent that she was pregnant, or against a disabled person when it was known or apparent that he was disabled; 5) the administrative offence has been committed by a minor who was involved in the administrative offence by an adult; 6) the administrative offence has been committed against a minor; 7) the administrative offence has been committed by expressing hatred towards a person (persons) or by discriminating against a person (persons) on the grounds of sex, race, nationality, language, descent, social status, religion, convictions, views or other grounds; 8) the administrative offence has been committed by a person under the influence of alcohol, narcotic, psychotropic or other psychoactive substances, where these circumstances influenced the commission of the administrative offence; 9) the administrative offence has been committed by torturing the victim or subjecting him to taunting; 10) the administrative offence has been committed in a publicly dangerous manner or by using explosives, explosive materials or firearms; 11) the administrative offence has been committed by reason of disorderly conduct or for mercenary reasons; 12) the administrative offence provided for in the same Article of this Code is committed repeatedly before the time limit laid down in Article 40 of this Code has expired.

[6] ***Comment 5:*** CC The following shall be considered as aggravating circumstances: 1) the act has been committed by a group of accomplices. Taking into consideration the nature and extent of participation of each accomplice in the commission of the criminal act, a court shall have the right not to recognise this circumstance as aggravating; 2) the act has been committed by an organised group; 3) the act has been committed by reason of disorderly conduct or for mercenary reasons; 4) the act has been committed by torturing the victim or subjecting him to extreme cruelty or taunting; 5) the act has been committed against a young child; 6) the act has been committed against a person who, due to an illness, disability, old age or for other reasons, was in a helpless state, without his request, or the act has been committed against a minor taking advantage of his dependency or through abuse of trust, authority or influence; 7) the act has been committed against a woman known to be pregnant; 8) the act has been committed by taking advantage of a public or other person's disaster; 9) the act has been committed by a person under the influence of alcohol, narcotic, psychotropic or other psychoactive substances, where these circumstances influenced the commission of the criminal act; 10) the act has been committed in a publicly dangerous manner or by using explosives, explosive materials or firearms; 11) the committed act has inflicted serious damage or a real threat to the victim's life; 12) the act has been committed in order to express hatred towards a group of persons or a person belonging thereto on the grounds of age, sex, sexual orientation, disability, race, nationality, language, descent, social status, religion, convictions or views; 13) the act has been committed by a repeat offender; 14) the acts provided for in Article 149 (3) and (4), Article 150 (3) and (4), Article 151 (2), Article 1151, Article 1521, Article 153, Article 162, Article 307 (3), Article 308 (3), Article 309 (2) and (3) have been committed by a close relative, family member or a person living together with the minor victim.

[7] ***Comment 6 :*** CC The following shall be considered as mitigating circumstances: 1) the offender has provided assistance to the victim or otherwise actively avoided or attempted to avoid more serious consequences; 2) the offender has confessed to commission of an act provided for by a criminal law and sincerely regrets or has assisted in the detection of this act or identification of the persons who participated therein; 3) the offender has voluntarily compensated for or eliminated the damage incurred; 4) the criminal act has been committed due to a very difficult financial condition or desperate situation of the offender; 5) the act has been committed as a result of mental or physical coercion, where such a coercion does not eliminate criminal liability; 6) the commission of the act has been influenced by a provoking or risky behaviour of the victim; 7) the act has been committed at the request of the victim, who is in a desperate situation; 8) the act has been committed in violation of conditions of arrest of a person who has committed the criminal act, direct necessity, discharge of professional duty or performance of an assignment of law enforcement institutions, conditions of industrial or economic risk or lawfulness of a scientific experiment; 9) the act has been committed by exceeding the limits of self-defence, where a criminal law provides for liability for exceeding the limits of self-defence; 10) the act has been committed in a state of extreme agitation caused by unlawful actions of the victim; 11) the act has been committed by a person of diminished legal capacity; 12) the act has been committed by a person intoxicated by alcohol or drugs against his will; 13) a voluntary attempt to renounce commission of the criminal act has been unsuccessful.

[8] ***Comment 8:*** The Minimum Standard of Living (MSL) 1 MSL amounts to EUR 50.

[9] ***Comment 9:*** CC Article 43. Types of Penalties in Respect of Legal Entities 1. The following penalties may be imposed upon a legal entity for the commission of a criminal act:1) a fine; 2) restriction of operation of the legal entity; 3) liquidation of the legal entity. 2. Having imposed a penalty upon a legal entity, a court may also decide to announce this judgment in the media. The judgment whereby the court imposes the penalty upon the legal entity for the crimes provided for in Chapter XXXIII of this Code must be announced in the media. 3. Only one penalty may be imposed upon a legal entity for one criminal act. 4. The sanctions of articles of the Special Part of this Code shall not specify the penalties to which legal entities are subject. In imposing a penalty upon a legal entity, a court shall refer to the list of penalties specified in paragraph 1 of this Article. 5. A legal entity may, in accordance with Articles 67, 71, 72 and 723 of this Code, be subject to one or more of the following measures of punitive effect in addition to

www.parlament.gv.at

the penalty: a contribution to the Victims of Crime Fund, confiscation of property, or extended confiscation of property. A contribution to the Victims of Crime Fund can only be imposed together with the penalty of restriction of operation of the legal entity. The amount of a fine for a legal entity shall be from 200 MLSs up to 100 000 MLSs.

[10] ***Comment 10:*** Community service shall be ordered by a court in the cases provided for in the Special Part of this Code. The penalty of community service may be imposed only with the consent of the convict. Community service may be imposed for a period from one month up to one year. The term of the penalty shall be counted in months. A person sentenced to perform community service shall be under the obligation to work for the community without remuneration from 10 to 40 hours per month during the time period set by the court. The sanction of an article shall not indicate the time of performance and number of hours of community service. This shall be determined by a court when imposing the penalty, however, this time may not exceed 480 hours for a crime and 240 hours for a misdemeanour.

[11] ***Comment 11:*** The penalty of restriction of liberty may be imposed for a period from three months up to two years. The term of the penalty shall be counted in years and months. When imposing the penalty of restriction of liberty, the court will normally place the accused under intensive supervision by imposing the monitoring the convicted person's whereabouts at fixed times by means of electronic monitoring. The court shall determine the place and time of the convicted person's presence.

[12] ***Comment 12:*** CC Article 96. Statute of Limitations for the Execution of a Judgment of Conviction 1. A judgment of conviction shall not be executed where: 1) it was not executed: a) within two years following the imposition of a penalty for a misdemeanour; or b) within three years following the imposition of a non-custodial sentence or of a custodial sentence for a term not exceeding two years; or c) within five years following the imposition of a custodial sentence for a term not exceeding five years; or d) within ten years following the imposition of a custodial sentence for a term not exceeding ten years; or e) within fifteen years following the imposition of a custodial sentence for a term exceeding ten years or imposition of the sentence of life custodial sentence, and 2) during the period specified in point 1 of paragraph 1 of this Article the convict did not evade the serving of the sentence and did not commit a new criminal act. 2. The statute of limitations for the execution of a judgment of conviction shall run from the coming into effect of the judgment until the commencement of execution of the judgment.

[13] ***Comment 13:*** LTA The following shall be considered as aggravating circumstances: 1) the violation has been committed with a view to gaining a tax benefit within the meaning of Article 69(1) of this Law, and the tax has been calculated by the tax administrator by applying the content-over-form principle; 2) the taxpayer fails to discharge or properly discharge his obligation to calculate taxes, cooperate with the tax administrator, keep accounts, safekeep the accounting and other documents, which precludes the tax administrator from determining the amount of the taxpayer’s tax liability pursuant to the standard procedure, i.e. a procedure laid down in the special tax law; 3) where the taxpayer fails to provide the tax administrator with adequate documentation on the value of transactions or economic operations within the time specified by the tax administrator, or provides inadequate documentation, and the tax administrator adjusts the value of the transactions or economic operations by applying Article 40 of the Law on Corporate Income Tax or Article 15 of the Law on Personal Income Tax; 4) the tax payer avoids cooperating with the tax administrator and providing relevant information or explanations to the tax administrator in the performance of tax obligations; 5) the taxpayer's intentional acts or omissions have caused significant damage to the state budget, where the amount of unpaid taxes exceeds 500 amounts of the basic social benefit; 6) the accounting records include accounting documents that are not legal and economic operations recorded in them have not taken place.

www.parliament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
Article 15	Providing customs authorities with false information or documents required by those	Article 505 of the Code of Administrative Offences (CAO) 1. Obstruction for the authorised officials to implement their rights prescribed by laws regulating their activity or perform their duties, noncompliance or improper compliance with lawful instructions and requirements of these officials as well as decisions (resolutions) of collegial bodies (denying access of the officials into the inspected area, premises (except for human housing) or other objects, failure to provide information, data of documents to the officials or provision with incorrect or false information or data, refusal to	YES	YES	Intent	YES	YES under CC	A fine under CAO and CC	CAO Article 505 1. For persons from 80 euros to 780 euros and for heads of economic entities or other responsible persons - from 390 euros to 1950 euros 2. For persons from 720 euros to 1170 euros and for heads of economic entities or other responsible persons from 1100 euros to 6000 euros CC Article 300 1. In the amount from 50 to 2 000 Minimum Standard of Living (MSL, see comment 8)	CC Article 300 1. In the amount from 200 MSL to 100 000 MSL	Only a fine under CAO Only a fine or arrest or imprisonment under CC. For legal persons under CC see comment 9.	CAO (see comment 4) CC (see comment 5)	CAO (see comment 3) CC (see comment 6)	CAO Settlement is possible (see comment 1)	CAO 2 years CC 1. 8 years 3. 12 years	CAO 2 years CC 1. 8 years 3. 12 years	The decision of the CAO to impose an administrative penalty must be enforced within three months of its adoption CC (see comment 12)	
								Arrest under CC	CC Article 300 1. From 15 to 90 days in custody									
								Imprisonment under CC	CC Article 300 1. up to 3 years 3. up to 6 years									

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		explain or provide data, concealment of documents, avoidance to arrive and provide explanations, etc.) except for the cases foreseen in Paragraph 1 of Article 224, Article 317, 318, 322, 506 2. The administrative offence foreseen in Paragraph 1 of this Article committed repeatedly, Article 300 of the Criminal Code (CC) 1. A person who produces a false document, forges a genuine document or stores, transports, forwards, uses or handles a document known to be false or a genuine document known to be forged 3. A person who commits the acts provided for in paragraph 1 or 2 of this																	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		Article, where this incurs major damage, or produces a large quantity of false identity cards, passports, driving licences or state social insurance certificates or forges a large quantity of genuine identity cards, passports, driving licences or state social insurance certificates or stores, transports, forwards, uses or handles a large quantity of identity cards, passports, driving licences or state social insurance certificates known to be false or genuine identity cards, passports, driving licences or state social insurance certificates known to be forged																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
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;	Covered by infringement to Article 15 (CAO Article 505)	NO	YES	Intent	Yes	No	Fine	CAO Article 505 1. For persons from 80 euros to 780 euros and for heads of economic entities or other responsible persons - from 390 euros to 1950 euros 2. For persons from 720 euros to 1170 euros and for heads of economic entities or other responsible persons from 1100 euros to 6000 euros		Only a fine under CAO	CAO (see comment 4)	CAO (see comment 3)	CAO Settlement is possible (see comment 1)	CAO 2 years	CAO 2 years	The decision of the CAO to impose an administrative penalty must be enforced within three months of its adoption	
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	CAO Article 212 1. The provision of inaccurate and/or incomplete information in a customs declaration, temporary storage declaration, re-export declaration, entry or exit	NO	YES	Negligence or intent	YES	NO	Fine	1. From 30 euros to 180 euros 2. From 200 euros to 1200 euros 3. From 300 euros to 1900 euros 4. From 1900 euros to 3000 euros	No	1. Warning or penalty 2. Penalty 3. Penalty 4. Penalty	see comment 4	see comment 3	Settlement is possible (see comment 1)	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	One basic amount of punishments and penalties - 50 euros

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
	accuracy and completeness of the information given in the declaration, notification or application;	summary declaration or re-export notification, or otherwise misleading the customs authorities, where the tax liability which may result or has resulted from those acts does not exceed three basic amounts of punishments and penalties, or where it did not have the effect on the application of the restrictions or prohibitions, 2. The provision of inaccurate and/or incomplete information in a cash declaration or cash disclosure declaration, 3. The provision of inaccurate and/or incomplete information in a customs declaration, temporary storage declaration, re-export declaration, entry or exit																
								Warning (see comment 2)										

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		summary declaration or re-export notification, or otherwise misleading the customs authorities, where the tax liability which may result or has resulted from those acts exceeds three basic amounts of punishments and penalties, but does not exceed one hundred basic amounts of punishments and penalties or has had an impact on the application of the restrictions or prohibitions, 4. The provision of inaccurate and/or incomplete information in a customs declaration, temporary storage declaration, re-export declaration, entry or exit summary declaration or re-export notification, or otherwise misleading the customs																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		authorities, where the tax liability which may result or has resulted from those acts exceeds one hundred basic amounts of punishments and penalties or has had an impact on the application of the restrictions or prohibitions relating to the safety and security requirements applicable to goods,																
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 (2)(a)	Covered by infringement to Article 15 (2)(a)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2], [3], [4], [5], [6], [7], [8], [9], [10], [11], [12], [13]
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;	Covered by infringement to Article 15 (CAO Article 505)	Covered by infringement to Article 15 (CAO Article 505)															
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;	Covered by infringement to Article 15 (CAO Article 505)	Covered by infringement to Article 15 (CAO Article 505)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
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;	CAO Article 187 2. Violation of the procedure for submitting reports, declarations or other documents and data necessary for the exercise of the tax administrator's functions, late submission or non-submission of reports, declarations or other documents and data necessary for the exercise of the tax administrator's functions, inclusion of inaccurate data into reports, declarations or other documents necessary for	YES	YES	CAO Negligence or intent CC Intent	YES	YES under CC	A fine under CAO and CC	CAO Article 187 2. From 200 euros to 390 euros 3. From 200 euros to 1040 euros CC Article 182 1. In the amount from 50 to 2 000 MSL 3. In the amount from 15 to 500 MSL	CC Article 182 1 and 2 In the amount from 200 to 100 000 MSL	CAO Article 187 2. Warning or penalty CC Article 182 1. community service or a fine or restriction of liberty or arrest. 3. community service or a fine or restriction of liberty or arrest. For legal personality under CC see comment 9.	CAO (see comment 4) CC (see comment 5)	CAO (see comment 3) CC (see comment 6)	CAO Settlement is possible (see comment 1)	CAO 2 years CC Article 182 1. 8 years 2. 15 years 3. 3 years	CAO 2 years CC Article 182 1. 8 years 2. 15 years 3. 3 years	The decision of the CAO to impose an administrative penalty must be enforced within three months of its adoption CC (see comment 12)	
								Imprisonment under CC	CC Article 182 1. Up to 3 years 2. Up to 8 years									

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		the exercise of the tax administrator's functions submitted to the tax administrator, and the submission of incorrect data. 3. Failure to submit declarations or reports or other documents and data certified in accordance with the established procedures on the income, profit or assets of a natural or legal person to the tax administration for the purpose of evading taxes or other payments, the amount of which does not exceed the amount of one hundred basic amounts of punishments and penalties, after having been reminded in writing by that authority of the obligation to submit them. CC Article 182 1. A person						Warning (see comment 2) under CAO Community service under CC Restriction of liberty under CC Arrest under CC	Community service from 1 month up to 1 year (see comment 10) Restriction of liberty from 3 months up to 2 years (see comment 11) Arrest 1. from 15 up to 90 days 2. from 10 up to 45 days									

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		who, by deceit, acquires another's property for own benefit or for the benefit of other persons or acquires a property right, avoids a property obligation or annuls it 2. A person who, by deceit and for own benefit or for the benefit of other persons, acquires another's property of a high value or a property right or the valuables of a considerable scientific, historical or cultural significance or avoids a property obligation of a high value or annuls it or committed fraud by participating in an organised group 3. A person who, by deceit and for own benefit or for the benefit of other persons, acquires																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		another's property of a low value or acquires a property right, avoids a property obligation of a low value or annuls it shall be considered to have committed a misdemeanour																
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	CC Article 219 1. A person who after submitting declaration or report approved in accordance with the established procedure or another document, fails to timely pay the taxes calculated according thereto after having been reminded by a competent State institution about the duty to pay taxes, 2. A person who, having committed the act indicated in paragraph 1	Yes	Yes	CC Intent LTA Negligence or intent	YES	YES	A fine under CC and LTA	CC Article 219 1. In the amount from 100 to 4 000 MSL 3. In the amount from 15 to 500 MSL LTA 1. From 10 to 50 % of missing tax amount, 2. From 50 to 100 % of missing tax amount	CC In the amount from 200 to 100 000 MSL (see comment 9) LTA 1. from 10 to 50 % of missing tax amount, 2. from 50 to 100 % of missing tax amount	A legal person can only be subjected to one penalty per offence. A person who commits a single offence or criminal offence, shall be subject to only one penalty.	CC (see comment 5) LTA (see comment 13)	CC (see comment 6) LTA (see comment 14)		CC 1. and 2. 12 years 3. 3 years LTA current and 3 previous years	CC 1. and 2. 12 years 3. 3 years LTA the current year and 3 previous years	CC (see comment 12) LTA 5 years	
								Imprisonement under CC	1. Up to 4 years 2. From 2 to 6 years									

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		of this Article, fails to pay taxes in the amount of over 500 MSLs calculated as payable by him, 3. A person who, having committed the act indicated in paragraph 1 of this Article, fails to pay taxes in the amount not exceeding 10 MSLs calculated as payable by him shall be considered to have committed a misdemeanour Law on Tax Administration (LTA) Article 139 1. If the tax administrator determines during the tax inspection that the taxpayer has failed to calculate taxes not subject to declaration (including the tax to be calculated in the customs declaration) or has failed to declare taxes subject to						Community service, Restriction of liberty, Restriction on the activities of a legal personality, liquidation of a legal person under CC	CC Article 219 3. Community service from 1 month to 1 year or restriction of liberty from 3 months to 2 years	Restriction of the activities of a legal person from 1 to 5 years, liquidation of a legal person								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		declaration or has illegally applied a lower tax rate, which has resulted in an illegal reduction of payable tax, the amount of tax underpayment shall be calculated in respect of the taxpayer and a penalty equal to 10-50% of the said amount shall be imposed, unless the relevant tax law provides otherwise. 2. If the missing tax amount set out in paragraph 1 of this Article is calculated as a result of the taxpayer's income determined during the tax inspection by the tax administrator, the sources of which the taxpayer cannot substantiate, a fine of 50 to 100 % of the calculated missing tax amount shall be imposed.																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	CAO Article 217 1. Lodging of an entry or exit summary declaration in breach of the requirements or time limits laid down in the legislation governing the lodging of that declaration 2. The administrative offence foreseen in Paragraph 1 of this Article committed repeatedly	No	Yes	Negligence or intent	Yes	No	1. Fine 2. Fine	1. From 30 euros to 60 euros 2. From 60 euros to 150 euros	No	Only a fine	(see comment 4)	(see comment 3)	Settlement is possible (see comment 1)	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	
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;	CAO Article 210 3. Unloading of goods subject to customs supervision from vehicles entering the customs territory of the European Union (including transfer of such goods to other vehicles) at places not designated by the customs authorities or	NO	YES	Negligence or intent	YES	NO	Fine	CAO Article 210 3. From 1000 euros to 2000 euros 4. From 2000 euros to 5000 euros CAO Article 215 4. From 2800 euros to 6000 euros		CAO Article 215 4. Confiscation of goods may be applied together with a fine.	(see comment 4)	(see comment 3)	Not possible	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		without the authorisation of a customs official, and the issue or removal of goods subject to customs supervision without the authorisation of a customs official 4. The administrative offence foreseen in Paragraph 3 of this Article committed repeatedly CAO Article 215 4. Removal of goods under customs supervision from free zones, customs warehouses, temporary storage places without the customs authorisation						other	Confiscation of goods									
Article 134(1)	Removal of goods from customs supervision;	Covered by infringement to Article 134 (1)	Covered by infringement to Article 134 (1)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
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;	CAO Article 211 1. Failure to present goods placed or to be placed under any customs procedure within the time limit laid down for carrying out the customs formalities for the goods or declaration of such goods in breach of the procedures laid down 2. The administrative offence foreseen in Paragraph 1 of this Article committed repeatedly	NO	YES	Negligence or intent	YES	NO	Fine	1. From 900 euros to 1500 euros 2. From 1400 euros to 3000 euros		Only a fine	(see comment 4)	(see comment 3)	CAO Article 211 1. Settlement is possible (see comment 1)	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	
Article 135(2)	Failure of a person bringing goods into a free zone, where the free zone adjoins the land frontier between a Member State and a third country, to bring those goods directly into that free zone without passing through another part of the customs territory of the Union;	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2], [3], [4], [5], [6], [7], [8], [9], [10], [11], [12], [13]
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;	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															
Article 139	introduction or exit of goods into and from the customs territory of the Union without presenting them to the customs authorities in accordance with Article 139 of the Code	CAO Article 208 1. Transportation of goods, money, valuables of art or other items required to be presented to customs, with the exception of movable cultural goods or antiques, firearms, ammunition, explosives, radioactive materials or other strategic goods, and certain doping substances, poisonous and potent, psychotropic or narcotic substances, their precursors	YES	YES	Intent	YES	YES under CC	A fine under CAO and CC	CAO Article 208 1. From 200 euros to 1120 euros 2. From 1820 euros to 4000 euros 3. From 3500 euros to 6000 euros CC Article 199 1. In the amount from 100 to 4000 MSLs. 2. In the amount from 100 to 4000 MSLs 3. In the amount from 150 to 6000 MSLs CC Article 199[1] 1. In the amount from 100 to 4000	CC nuo 200 iki 100 000 MGLs (see comment 9)	CAO Article 208 For the administrative offences foreseen in Paragraphs 1, 2, 3 of this Article confiscation of the vehicle and other means of transport for the purpose of transporting or concealing contraband items across the state border of the Republic of Lithuania, may be imposed. For the administrative offences foreseen in Paragraphs 1, 2 and 3 of	CAO (see comment 4) CC (see comment 5)	CAO (see comment 3) CC (see comment 6)	Settlement is possible for CAO Article 208 1. (see comment 1)	CAO 2 years CC Article 199 1. 12 years 2. 12 years 3. 15 years 4. 15 years CC Article 199[1] 1. 12 years 2. 15 years	CAO 2 years CC Article 199 1. 12 years 2. 12 years 3. 15 years 4. 15 years CC 199[1] 1. 12 years 2. 15 years	CAO The decision to impose an administrative penalty must be enforced within three months of its adoption CC (see comment 12)	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		referred to in the Law of the Republic of Lithuania on Control of Certain Doping Substances, across the state border of the Republic of Lithuania without presenting them to customs control or otherwise avoiding customs control, where the value of the illicitly transported goods, money, valuables of art or other items required to be presented to							MSLs 2. In the amount from 150 to 6000 MGLs		this Article, confiscation of contraband items shall be mandatory. CC The fine may be accompanied by a measure of criminal sanctions - confiscation of property (see comment 15)						

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		customs does not exceed five basic amounts of punishments and penalties, 2. Transportation of goods, money, valuables of art or other items required to be presented to customs, with the exception of movable cultural goods or antiques, firearms, ammunition, explosives, radioactive materials or other strategic goods, and certain doping substances, poisonous and potent, psychotropic or narcotic substances, their						Imprisonment under CC	CC Article 199 1. Up to 4 years 2. Up to 6 years 3. Up to 8 yearss 4. From 3 to 10 years CC Article 199[1] 1. Up to 4 years 2. Up to 8 years									

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		precursors referred to in the Law of the Republic of Lithuania on Control of Certain Doping Substances, across the state border of the Republic of Lithuania without presenting them to customs control or otherwise avoiding customs control, where the value of the illicitly transported goods, money, valuables of art or other items required to be presented to customs exceeds five basic amounts of punishments and penalties, but does not exceed fifty basic amounts of punishments and penalties, 3. Transportation of goods, money, valuables of art or other items required to be						Confiscation, Arrest under CC	CC Article 199 2. From 15 to 90 days of arrest									

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		presented to customs, with the exception of movable cultural goods or antiques, firearms, ammunition, explosives, radioactive materials or other strategic goods, and certain doping substances, poisonous and potent, psychotropic or narcotic substances and their precursors referred to in the Law of the Republic of Lithuania on Control of Certain Doping Substances, across the state border of the Republic of Lithuania without submitting them to customs control or otherwise avoiding customs control, where the value of the illicitly transported goods, money, valuables of art or other items required to be																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		presented to customs exceeds fifty basic amounts of punishments and penalties, but does not exceed one hundred and fifty basic amounts of punishments and penalties, CC Article 199 1. A person who, when transporting across the state border of the Republic of Lithuania the items which must be declared at the customs and whose value exceeds the amount of 150 MSLs, but does not exceed the amount of 250 MSLs, fails to go through the customs control or otherwise avoids this control, 2. A person who, without going through the customs control or otherwise avoiding it or without an authorisation,																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		transports across the state border of the Republic of Lithuania the substances indicated in the Law of the Republic of Lithuania on Control of Certain Doping Substances, 3. A person who, when transporting across the state border of the Republic of Lithuania the items which must be declared at the customs and whose value exceeds the amount of 250 MSLs, fails to go through the customs control or otherwise avoids this control or transports across the state border of the Republic of Lithuania, without an authorisation, movable cultural goods or antiques, 4. A person who, without going through the customs control or otherwise																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		avoiding it or without an authorisation, transports across the state border of the Republic of Lithuania firearms, ammunition, explosives, explosive, radioactive materials or other strategic goods, toxic, highly active, narcotic or psychotropic substances or precursors of narcotic or psychotropic substances CC Article 199[1] 1. A person who brings into the Republic of Lithuania from a Member State of the European Union the items which must be declared at the customs and whose value exceeds the amount of 150 MSLs, but does not exceed the amount of 250 MSLs, and fails to go through the customs																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		control of the Republic of Lithuania or another Member State of the European Union or otherwise avoids this control, 2. A person who brings into the Republic of Lithuania from a Member State of the European Union the items which must be declared at the customs and whose value exceeds the amount of 250 MSLs and fails to go through the customs control of the Republic of Lithuania or another Member State of the European Union or otherwise avoids this control																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Covered by infringement to Article 139 (see above)	Covered by infringement to Article 139 (see above)															
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;	Covered by infringement to Article 134 (1) (CAO Article 210)	Covered by infringement to Article 134 (1) (CAO Article 210)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
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;	Covered by infringement to Article 51 (CAO Article 187) and CAO Article 215 2. Violations of requirements concerning activities in free zones, customs warehouses and temporary storage facilities 3. Failure to comply with accounting procedures relating to the holding, treatment or processing, purchase or sale of goods in free zones, customs warehouses and temporary storage facilities	NO	YES	Negligence or intent	YES	NO	Fine	2. From 1400 euros to 3000 euros 3. From 2000 euros to 4000 euros			(see comment 4)	(see comment 3)	Not possible	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Covered by infringement to Article 145(2) (CAO Article 215)	Covered by infringement to Article 145(2) (CAO Article 215)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
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;	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															
Articles 158(3)	Removal of goods from customs supervision;	Covered by infringement to Article 134 (1)	Covered by infringement to Article 134 (1)															
Articles 163	Providing customs authorities with false information or documents required by those	Covered by infringement to Article 15 (CC Article 300) and Article 15 (2) (a) (CAO Article 212)	Covered by infringement to Article 15 (CC Article 300) and Article 15 (2) (a) (CAO Article 212)															
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	Covered by infringement to Article 15 (2)(a)	Covered by infringement to Article 15 (2)(a)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
	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;	Covered by infringement to Article 15 (2)(a)	Covered by infringement to Article 15 (2)(a)															
Article 166	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of a simplified declaration in accordance with Article 166 of the Code,	Covered by infringement to Article 15 (CC Article 300) and Article 51 (CC Article 182)	Covered by infringement to Article 15 (CC Article 300) and Article 51 (CC Article 182)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2], [3], [4], [5], [6], [7], [8], [9], [10], [11], [12], [13]
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;	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															
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	Covered by infringement to Article 15 (2)(a)	Covered by infringement to Article 15 (2)(a)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2], [3], [4], [5], [6], [7], [8], [9], [10], [11], [12], [13]
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	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)															
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	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)															
Article 182	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 182	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
Article 185	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 185 of the Code	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)															
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;	CAO Article 216 Forgery, breakage, mutilation or loss of seals, stamps and other marks affixed or recognised by customs authorities	NO	YES	Negligence or intent	YES	NO	Fine	From 200 euros to 1100 euros			(see comment 4)	(see comment 3)	Possible (see comment 1)	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	
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;	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)	Covered by infringement to Article 15 (2)(a) and Article 15 (CC Article 300)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
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;	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	CAO Article 215 2. Violations of requirements concerning activities in free zones, customs warehouses and temporary storage facilities	NO	YES	Negligence or intent	YES	NO	Fine	From 1400 euros to 3000 euros			(see comment 4)	(see comment 3)	Not possible	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	
Article 242	Removal of goods from customs supervision;	CAO Article 215 4. Removal of goods placed under customs supervision from free zones, customs warehouses, temporary storage places without customs authorisation	NO	YES	Negligence or intent	YES	NO	Fine	From 2800 euros to 6000 euros		Confiscation of goods may also be applied together with a fine.	(see comment 4)	(see comment 3)	Not possible	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
								Confiscation of goods										
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.	CAO Article 215 2. Violations of requirements concerning activities in free zones, customs warehouses and temporary storage facilities 3. Failure to comply with accounting procedures relating to the holding, treatment or processing, purchase or sale of goods in free zones, customs warehouses and temporary storage facilities 4. Removal of goods placed under customs supervision from free zones, customs warehouses, temporary storage places without customs authorisation	NO	YES	Negligence or intent	YES	NO	Fine 4. Confiscation of goods	2. From 1400 euros to 3000 euros 3. From 2000 euros to 4000 euros 4. From 2800 euros to 6000 euros		4. Confiscation of goods may also be applied together with a fine.	(see comment 4)	(see comment 3)	Not possible	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2], [3], [4], [5], [6], [7], [8], [9], [10], [11], [12], [13]
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Covered by infringement to Article 241	Covered by infringement to Article 241															
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Covered by infringement to Article 241 and Article 127	Covered by infringement to Article 241 and Article 127															
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															
Article 245	the use of false statements or any other irregular means by an economic operator in order to obtain an autorisation from the customs authorities for the introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in accordance with article 245 of the Code	Covered by infringement to Article 241 Covered by infringement to Article 15 (CC 300) Covered by infringement to Article 51 (CC 182)	Covered by infringement to Article 241 Covered by infringement to Article 15 (CC 300) Covered by infringement to Article 51 (CC 182)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2], [3], [4], [5], [6], [7], [8], [9], [10], [11], [12], [13]
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Covered by infringement to Article 135 (1) Covered by infringement to Article 127	Covered by infringement to Article 135 (1) Article 127														Covered by infringement to	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
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	Covered by infringement to Article 139 (CAO Article 208 and CC Article 199) and Article 135 (1) and CAO Article 210 1. Failure of vehicles entering the customs territory of the European Union or leaving the customs territory of the European Union through a border inspection post of the Republic of Lithuania, where a customs office is located, to stop at a customs office or other place designated by the customs authorities for the purpose of carrying out a customs control, 2. The administrative offence foreseen in Paragraph 1 of this Article committed repeatedly,	NO	YES	Negligence or intent	YES	NO	Fine	1. From 500 euros to 1000 euros 2. From 1000 euros to 2000 euros			(see comment 4)	(see comment 3)	Possible for 1. (see comment 1)	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
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;	Covered by infringement to Article 51 (CC Article 182) and Article 139 (CAO Article 208 and CC Article 199)	Covered by infringement to Article 51 (CC Article 182) and Article 139 (CAO Article 208 and CC Article 199)															
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Covered by infringement to Article 127	Covered by infringement to Article 127															
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Covered by infringement to Article 135 (1)	Covered by infringement to Article 135 (1)															

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
Other customs infringements you consider relevant Article 134 (1) and 267 (3) point e	Movement of goods which is subject to restrictions, prohibitions or special regimes, in contravention of the established procedures	CAO Article 213 1. Transportation in violation of established procedure of goods, the import, export or transit of which, is permitted only with a valid authorisation, licence or other document and/or the import, export or transit of which is subject to restrictions, prohibitions or special regime, where the value of the illegally transported goods does not exceed five basic amounts of punishments and penalties, 2. Transportation in violation of established procedure of goods, the import, export or transit of which, is permitted only with a valid authorisation, licence or other document	NO	YES	Negligence or intent	YES	NO	Fine	CAO Article 213 1. From 40 euros to 120 euros 2. From 390 euros to 1200 euros 3. From 1200 euros to 3900 euros CAO Article 141 From 90 euros to 170 euros for persons and from 300 euros to 560 euros for heads of economic entities or foreign economic entities and branches of other organizations or other responsible persons		Warning or a fine for CAO Article 213 1. Confiscation of goods for CAO Article 213 1., 2. and 3. may be applied together with a fine.	(see comment 4)	(see comment 3)	Possible for CAO Article 213 1. and 2. and for CAO Article 141 (See comment 1)	2 years	2 years	The decision to impose an administrative penalty must be enforced within three months of its adoption	
									Warning for CAO Article 213 1. Confiscation of goods for CAO 213 1., 2. and 3.									

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		and/or the import, export or transit of which is subject to restrictions, prohibitions or special regime, where the value of the illegally transported goods exceeds five basic amounts of punishments and penalties, but does not exceed fifty basic amounts of punishments and penalties, 3. Transportation in violation of established procedure of goods, the import, export or transit of which, is permitted only with a valid authorisation, licence or other document and/or the import, export or transit of which is subject to restrictions, prohibitions or special regime, where the value of the illegally transported																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	Footnote comments [2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13]
		goods exceeds fifty basic amounts of punishments and penalties, CAO Article 141 Violation of the rules on licensing or control of exports, imports, transit and brokering of strategic goods																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	Providing customs authorities with false information or documents required by those	Article 259 LGDA. The following shall be liable to a fine of between EUR 250 and EUR 625, but may not be less than ten times the amount of any duties and taxes evaded: 1° any person who, with the intention of deceiving the customs, produces or arranges for the production of false, false or inaccurate documents; 2° the person who issues false, false, false or incorrect certificates, invoices or documents intended to deceive customs. In addition, the offender shall be punished by imprisonment of between 8 and 30 days. Where the offender has seriously damaged the	YES	NO	intention	YES	YES	Fine	EUR 250-625 without being < the evaded duties x10	EUR 250-625 without being < the evaded duties x10	The criminal fine is imposed by the judge in view of the circumstances of the case	serious damage to the financial interests of the European Union; damage of more than EUR 100 000	no intention to fraud, material error, negligence	Article 263. LGDA It may be settled by the administration or on the basis of its authorisation, as regards the fine, confiscation, closure of factories, factories or workshops, in respect of any infringement of this law, and of the special excise laws, all and as many times as the case is accompanied by mitigating circumstances, or it may reasonably be assumed that the offence is to be attributed to negligence or error rather than to the intention of premeditated fraud.	Article 202 LGDA Where, after the completion of the certificate of verification, the officials establish, within three years of the date on which the amount initially required of the person liable for payment was entered in the accounts, or, if no entry in the accounts has been made, from the date on which the tax debt was incurred, that the excise duty or excise duty legally owed on goods declared has not been collected in full or	Article 638. Code of Criminal Procedure In the cases set out in the previous article, and in accordance with the time distinctions laid down therein, the duration of the limitation period (for prosecution) will be reduced to five years, if it is a criminal offence liable to be punished correctly.	Article 669. Code of Criminal Procedure (1) the Attorney General is responsible for the enforcement of sentences handed down by criminal courts in accordance with the terms and conditions of the law. (2) proceedings for the recovery of fines and confiscations may be brought on behalf of the Attorney General by the Director of the Administration of Registration and Areas, who shall send the Prosecutor General of State by 31 December each year a record of the state of execution of the judgments and judgments transmitted to him. (3) the civil party shall	fine may not be less than ten times the amount of duties and taxes evaded
								Imprisonment	8 to 30 days or 4 months to 5 years	N/A								

[1] Règlement ministériel modifié du 4 octobre 1977 concernant la coordination des dispositions générales relatives aux douanes et accises http://data.legilux.public.lu/eli/etat/leg/rmin/1977/10/04/n1/jo . Texte coordonné consultable dans le recueil Douanes et Accises : http://legilux.public.lu/eli/etat/leg/recueil/douanes_accises Communément appelé : "loi générale modifiée du 18 juillet 1977 sur les douanes et accises" (acronyme: LGDA)

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		financial interests of the European Union, he shall be punished by imprisonment of between 4 months and 5 years. The financial interests of the European Union must in any event be regarded as seriously harmed when the damage amounts to more than EUR 100 000.													has not been collected in full, the excise duty or excise duty evaded must be paid by the person liable for payment of that duty, either primarily or in the alternative, or by his persons entitled under him. The period referred to in subparagraph 1 shall be ten years where the act giving rise to the tax debt referred to in subparagraph 1 is liable to give rise to criminal court proceedings.		continue to enforce the judgment in so far as it is concerned.	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 201 LGDA. (1) except in cases determined by the King, the invoice and all other documents necessary for the application of the provisions governing the customs procedure for which the goods are declared shall be attached to the customs declaration. The King may instruct the Minister for Finance to implement this paragraph. (2) at the request of a customs and excise officer of at least the grade of deputy verifier, the declarant, the importer, the exporter and the consignee of goods declared for any customs procedure shall be required to produce all documents and correspondence and to provide all	YES	NO	both are possible	yes	yes	Fine	25 - 250 euros	25 - 250 euros	The criminal fine is imposed by the judge in view of the circumstances of the case	N/A	no intention to fraud, material error, negligence	idem	idem	idem	idem	n/a

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		information relating to those goods orally or in writing, where such communication is deemed necessary for the verification of the particulars of the customs declaration. Where the documents referred to in the first subparagraph are kept, drawn up, issued, received or stored by means of a computerised system, those officials shall have the right to have the data recorded on computer media communicated in legible and intelligible form. Such officers may also require the person referred to in subparagraph 1 to carry out, in their presence and on his equipment, copies, in the form they wish, of all or part of the abovementio																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		ned data, as well as any data-processing operations deemed necessary for verifying the correct collection of the tax. (3) refusal to produce or supply the documents and information referred to in paragraphs 1 and 2 shall be punishable by a fine of between EUR 25 and EUR 250. Article 203. LGDA (1) Importers, exporters and all persons directly or indirectly interested in the import or export of goods shall be required to communicate, without movement, whenever required by customs and excise officers of at least the rank of assistant verifier, their invoices, invoices, copies of letters, cash books, inventory																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		books and all books, registers, documents and correspondence relating to their commercial or professional activity, the production of which is deemed necessary. However, in the case of credit institutions, bankers and foreign exchange agents, the documents referred to above may be required only with special authorisation from the Director of Customs and Excise. The provisions of Article 201(2) (2) shall apply. Either (2) Those officials shall also have the right to take copies of or retain documents and correspondence which establish or assist in establishing a customs or																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		excise offence. Of the documents retained, they shall draw up an inventory of which they shall send a copy, signed by them, to the owner or holder. Where the documents referred to in the preceding paragraph are kept by means of a computerised system, officials shall have the right to have copies of those documents given in the form they wish. Infringements of the provisions of paragraph 1 and the impediments to the exercise of the rights conferred on agents by subsection (2) shall be punishable by a fine of between EUR 25 and EUR 250.																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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(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 236. LGDA (1) Any goods presented for inspection or verification on the basis of documents obtained for that purpose, declaration of release for consumption, or other, and which, by their comparison with the contents of the document, will be deemed to have been declared under a false name, that is to say, by indicating one species for another, will be seized and confiscated. Either (2) In the case of export of excise goods, the person making the declaration will also incur a fine of between five and ten times the sum which he has attempted to obtain fraudulently from the landfill. Article 237. The same	Yes	NO	negligence	Yes	YES	Fine (238)	2x or 10x the rights on the undeclared part	2x or 10x the rights on the undeclared part	idem	(238) if the undeclared part exceeds 1/12e of the whole species	no intention to fraud, material error, negligence	idem	idem	idem	idem	Article 245. If a seizure has taken place solely because of the absence or difference in the marks, numbers or figures, and it also finds that the goods seized are the same as those declared and that no fraud is discovered there, they will be released against payment of costs. Note: costs = import duties and taxes
								Seizure and confiscation (236 + 237). Confiscation is limited to undeclared goods. Confiscation may be replaced on application by a fine, the amount of which depends on whether or not the goods which have been declared only in part but for the remainder under the correct description exceed 1/12e of the same type as a whole.	/	/								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		seizure and confiscation shall be made in respect of the part or parts of the goods which, as a result of the confrontation referred to in Article 236, will be recognised as having been declared only in part, albeit otherwise under their true name. Article 238. (1) it is understood, however, that the confiscation of the said goods will extend only to the undeclared part, where that part does not exceed one twelfth of all the goods of the same kind entered on the document; however, such confiscation may be replaced by a fine equal to twice the duty on the undeclared party, provided that the declarant, or someone																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		on his part, makes a request in writing within 14 days of the seizure, to the collector in whose jurisdiction the seizure took place and, subject to the obligation to pay less of the duties paid, depending on the destination of import, export or transit given to the goods in the declaration, and also on payment of the costs which have taken place. (2) if the undeclared part exceeds one twelfth of the mass, paragraph 1 shall apply, provided that confiscation may only be replaced by a fine equal to one tenth of the duty due for the entire undeclared part. Article 245. If a seizure has taken place solely because of																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 absence or difference in the marks, numbers or figures, and it also finds that the goods seized are the same as those declared and that no fraud is discovered there, they will be released against payment of costs																
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 241. (1) in the case of import of any kind, the required documents must always accompany the goods until they arrive at the place of final unloading or at the warehouse, and until verification has taken place; they must also accompany them in the event of export and transit, in order to be immediately represented during the journey at the request of the officials for verification. (2) if,	YES	NO	negligence	Yes	Yes	Fine	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)	idem	lack of proof that the declaration has taken place	no intention to fraud, material error, negligence	idem	idem	idem	idem	/
								Fine	on exit: EUR 50 per missing document (244)	on exit: EUR 50 per missing document (244)								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		however, in the event of seizure for lack of a document, and consequently under Article 224, it is proved to the receiver in whose jurisdiction it was established within the following fourteen days at the latest, that prior to the seizure, customs clearance or declaration of the goods has actually taken place and a related document has been issued, the seizure shall be released for the amount of the costs, and the master or carrier shall only incur a fine of EUR 25 for each document missing. (3) where such proof cannot be established in respect of a few items in particular, or only a few packages, of any cargo or load, the master or																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		carrier shall be liable to a fine of between five and ten times the excise duty and excise duty on the undeclared goods and that part of the cargo or load shall be seized and confiscated, while the provisions of Articles 233 and 234 shall continue to apply in the case of a general declaration made on importation by sea. Article 244. Carriers and declarants who, on exit, fail to show and hand over to the last office, for verification and removal, the documents relating to the goods they carry, shall be fined EUR 50 for each document selected.																
Article 23(1)	Failure of the holder of a decision relating to	Catch all Article 261. Offences shall be	YES	NO	negligence	Yes	Yes	Fine	125-1250 euros	125-1250 euros	idem	/	idem	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 application of customs legislation to comply with the obligations resulting from that decision;	punishable by a fine of between EUR 125 and EUR 1,250, provided that they are not punished by any other customs and excise penalty, where: — regulations and decisions of a general nature of the Council or the Commission of the European Union; — orders adopted pursuant to Article 11(1); — generally speaking, customs and excise laws and decrees. The goods which are the subject of these offences are seized and confiscated.						other	seizure and confiscation	seizure and confiscation								
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	Catch all Article 261. Offences shall be punishable by a fine of between EUR 125 and EUR 1,250, provided that they are not punished by any other customs and	YES	NO	negligence	YES	YES	Fine	idem	idem	idem	/	idem	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 decision was taken by those authorities which influences its continuation or content;	excise penalty, where: — regulations and decisions of a general nature of the Council or the Commission of the European Union; — orders adopted pursuant to Article 11(1); — generally speaking, customs and excise laws and decrees. The goods which are the subject of these offences are seized and confiscated.																
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;	Catch all Article 261. Offences shall be punishable by a fine of between EUR 125 and EUR 1,250, provided that they are not punished by any other customs and excise penalty, where: — regulations and decisions of a general nature of the Council or the	YES	NO	negligence	YES	YES	Fine	idem	idem	idem	/	idem	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		Commission of the European Union; — orders adopted pursuant to Article 11(1); — generally speaking, customs and excise laws and decrees. The goods which are the subject of these offences are seized and confiscated.																
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	Article 202. (1) where, after the completion of the certificate of verification, the officials establish, within three years of the date on which the amount initially required of the person liable for payment was entered in the accounts, or, if no entry in the accounts has been made, from the date on which the tax debt was incurred, that, as a result of an act liable to give rise to criminal court	YES	NO	negligence	yes	YES	Fine	5-10x entitlements	5-10x entitlements	idem	Recidivism/fraudulent intent/serious damage to the EU's financial interests (EUR 100 000)	idem	idem	idem	idem	idem	fraudulent intent adds a prison sentence as a serious damage to the EU's financial interests
								Imprisonment	8 days - 1 months / 4 months - 5 years	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		proceedings, the duty or excise duty legally owed on goods declared has not been collected in full or has not been collected in full, the excise duty or excise duty evaded must be paid by the person liable to pay those duties, either primarily or alternatively, or by his successors in title. (2) the persons referred to in paragraph 1 shall be liable to a fine of between five and ten times the rights. In the event of a repeat offence, they shall also be punishable by imprisonment of between eight days and one month, without the application of Article 228. (3) where the persons referred to in subsection 1 have committed the offence																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 fraudulent intent, they shall also be punished with imprisonment of between eight days and one month. Where the persons referred to in paragraph 1 have committed the offence with fraudulent intent and have seriously damaged the financial interests of the European Union, they shall be punished by imprisonment of between 4 months and 5 years. The financial interests of the European Union must in any event be regarded as seriously harmed when the damage amounts to more than EUR 100 000.																
Articles 127	Failure of the person to lodge an entry summary	Article 224. The provisions of Articles 220, 221 and 222	YES	NO	negligence	yes	yes	Fine	5-10x rights, x2 if repeated	5-10x rights, x2 if repeated	idem	Recidivism/fraudulent intent/serious damage to the EU's financial interests (EUR 100 000)	idem	idem	idem	idem	idem	fraudulent intent increases prison sentence.

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
	declaration in accordance with Article 127 of the Code	shall apply to the movement of goods carried without a valid document within the radius and, in addition, to the movement of any goods in respect of which it may be established in any way that they have been removed from the prescribed declaration in respect of import, export, transit or transport, except, however, that, in the case of excise goods, the fines and penalties laid down by the special laws will apply only in the cases provided for in those laws which do not relate to fraudulent importation or exportation.						Imprisonement	minimum 4 months - 1 year max / 4 months - 5 years	N/A								If prohibited, the fine = 1-2x value
								other	seizure and confiscation	seizure and confiscation								
Article 134(1)	Removal of goods brought into the customs territory of	Article 261. Offences shall be punishable by a fine of	YES	NO	negligence	yes	yes	Fine	125-1250 euros	N/A	idem	/	idem	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 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;	between EUR 125 and EUR 1,250, provided that they are not punished by any other customs and excise penalty, where: — regulations and decisions of a general nature of the Council or the Commission of the European Union; — orders adopted pursuant to Article 11(1); — generally speaking, customs and excise laws and decrees. The goods which are the subject of these offences are seized and confiscated.						other	seizure and confiscation	seizure and confiscation								
Article 134(1)	Removal of goods from customs supervision;	Article 261. Offences shall be punishable by a fine of between EUR 125 and EUR 1,250, provided that they are not punished by any other customs and excise penalty, where:	YES	NO	negligence	yes	yes	Fine	125-1250 euros	N/A	idem	/	idem	idem	idem	idem	idem	/
								other	seizure and confiscation	seizure and confiscation								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		— regulations and decisions of a general nature of the Council or the Commission of the European Union; — orders adopted pursuant to Article 11(1); — generally speaking, customs and excise laws and decrees. The goods which are the subject of these offences are seized and confiscated.																
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 114. (1) 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 within this radius, and before	YES	NO	both are possible	yes	yes	Fine	125 euros ou moitié - totalité de la valeur si marchandise prohibée	125 euros ou moitié - totalité de la valeur si marchandise prohibée	idem	/	idem + force majeure	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 start of the verification at the office of destination; any breakage, break or alteration, either whole or in part, of the seals or twine to which they are attached, or to which they are attached, shall give rise to the payment of duty and excise duty and shall result in the cancellation of transit, and thereafter at the expense of the master or carrier, a fine of between one and twice the duties, of the amounts to be granted on import or export or of excise duty, whichever is higher, on all the goods mentioned in the document. The fine shall be between half of the value and the total value of the goods, if prohibited on entry, and EUR 125, if																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		free. (2) if it is recognised that the breaking, breaking or tampering of the seals or twine is the effect of an accident of which the person concerned has informed the officials before the start of the check, and if, moreover, there is no evidence of fraud, the fine shall be only EUR 125 per transport, and the collector may authorise the continuation of the transit after, where necessary, a further verification and affixing of seals or stamps has been carried out; this is mentioned in the document. (3) no fine shall be imposed for unloading the goods, changing the means of transport and breaking, breaking or																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		tampering with seals or twine resulting from an accident, if it is recognised as being due to force majeure duly recorded in accordance with Articles 97 and 98.																
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 - LU has no land border with a third country																
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	Art. 114	YES	NO	both are possible	YES	YES	Fine	EUR 125 or half — total value if prohibited goods	125 euros ou moitié - totalité de la valeur si marchandise prohibée	idem	/	idem + force majeure	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
	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	Article 224. The provisions of Articles 220, 221 and 222 shall apply to the movement of goods carried without a valid document within the radius and, in addition, to the movement of any goods in respect of which it may be established in any way that they have been removed from the prescribed declaration in respect of import, export, transit or transport, except, however, that, in the case of excise goods, the fines and penalties laid down by the special laws will apply only in the cases	YES	NO	negligence	YES	yES	Fine	5-10x rights, x2 if repeated	5-10x rights, x2 if repeated	idem	Recidivism/fraudulent intent/serious damage to the EU's financial interests (EUR 100 000)	no intention to fraud, material error, negligence	idem	idem	idem	idem	fraudulent intent increases prison sentence. If prohibited, the fine = 1-2x value
								Imprisonement	minimum 4 months - 1 year max / 4 months - 5 years	N/A								
								other	seizure and confiscation	seizure and confiscation								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 for in those laws which do not relate to fraudulent importation or exportation.																
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 139 above																
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;	Art. 235. (1) Tout déchargement ou chargement opéré sans le document requis, entraîne la saisie et la confiscation des marchandises chargées ou déchargées ; et contre le capitaine ou transporteur contrevenant une amende comprise entre cinq et dix fois les droits et accises sur les mêmes marchandises . (2) Tout déchargement ou chargement fait en vertu de document obtenu à cet effet, mais	YES	NO	negligence	YES	YES	Fine	5-10x entitlements	5-10x entitlements	idem	n/a	idem	idem	idem	idem	idem	fine of EUR 25 per package for which the document is not previously signed by the customs officials

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		sans qu'il constate par l'annotation des agents lors de la vérification, apposée sur ce document, que l'opération a eu lieu en leur présence, ou qu'ils en ont été prévenus, ainsi que tout allégement ou enlèvement de bord avec document, mais opéré d'une manière différente de celle prescrite par la présente loi emporte pour le capitaine ou transporteur une amende égale à celle prévue au paragraphe 1er. Ensuite les marchandises subiront une exacte et stricte vérification et pourront à cette fin être déplacées et retenues pendant la durée de temps nécessaire. (3) Les transporteurs encourront une amende																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		de 25 euros pour chaque colis de marchandises, ou tête de bétail, dont ils effectueront le transport en vertu d'un document qui n'aura pas été, au préalable, signé par les agents, pour preuve que la vérification a eu lieu.																
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 201. (1) except in cases determined by the King, the invoice and all other documents necessary for the application of the provisions governing the customs procedure for which the goods are declared shall be attached to the customs declaration. The King may instruct the Minister for Finance to implement this paragraph. (2) at the request of a customs and excise officer of at least the grade of	YES	NO	both are possible	yes	yes	Fine	24 - 250 euros	25 - 250 euros	idem	idem	idem	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		deputy verifier, the declarant, the importer, the exporter and the consignee of goods declared for any customs procedure shall be required to produce all documents and correspondence and to provide all information relating to those goods orally or in writing, where such communication is deemed necessary for the verification of the particulars of the customs declaration. Where the documents referred to in the first subparagraph are kept, drawn up, issued, received or stored by means of a computerised system, those officials shall have the right to have the data recorded on computer media communicated in legible																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		and intelligible form. Such agents may also require the person referred to in subparagraph 1 to carry out, in their presence and on his equipment, copies, in the form they wish, of all or part of the abovementioned data, as well as any data-processing operations deemed necessary for verifying the correct collection of the tax. (3) refusal to produce or supply the documents and information referred to in paragraphs 1 and 2 shall be punishable by a fine of between EUR 25 and EUR 250.																
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs	Article 261. Offences shall be punishable by a fine of between EUR 125 and EUR 1,250, provided that they are not punished by	Yes	NO	negligence	yes	yes	Fine	125-1250euros	125-1250euros	idem	idem	idem	idem				
								other	seizure and confiscation	seizure and confiscation								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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;	any other customs and excise penalty, where: — regulations and decisions of a general nature of the Council or the Commission of the European Union; — orders adopted pursuant to Article 11(1); — generally speaking, customs and excise laws and decrees. The goods which are the subject of these offences are seized and confiscated.																
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;	same as Article 261 LGDA idem																
Articles 158(3)	Removal of goods from customs supervision;	same as Article 261 LGDA idem																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 163	Providing customs authorities with false information or documents required by those	Article 259. The following shall be liable to a fine of between EUR 250 and EUR 625, but may not be less than ten times the amount of any duties and taxes evaded: 1° any person who, with the intention of deceiving the customs, produces or arranges for the production of false, false or inaccurate documents; 2° the person who issues false, false, false or incorrect certificates, invoices or documents intended to deceive customs. In addition, the offender shall be punished by imprisonment of between 8 and 30 days. When the offender has seriously damaged the financial interests of the European Union, he is	YES	NO	intention	YES	YES	Fine	EUR 250-625 without being < the evaded duties x10	EUR 250-625 without being < the evaded duties x10	idem	serious damage to the EU's financial interests	idem	idem	idem	idem	idem	Damage to the EU's financial interests is considered serious if damage > EUR 100 000
								Imprisonement	8-30 days ou 4 months-5 years	N/A								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		punished by imprisonment of between 4 months and 5 years. The financial interests of the European Union must in any event be regarded as seriously harmed when the damage amounts to more than EUR 100 000.																
Article 163(1)	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question;	Article 241. (1) in the case of import of any kind, the required documents must always accompany the goods until they arrive at the place of final unloading or at the warehouse, and until verification has taken place; they must also accompany them in the event of export and transit, in order to be immediately represented during the journey at the request of the officials for verification. (2) if, however, in	YES	NO	negligence	YES	YES	Fine	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)	idem	/	idem	idem	idem	idem	idem	
								other	seizure and confiscation of the undeclared party	seizure and confiscation of the undeclared party								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 event of seizure for lack of a document, and consequently under Article 224, it is proved to the receiver in whose jurisdiction it was established within the following fourteen days at the latest, that prior to the seizure, customs clearance or declaration of the goods has actually taken place and a related document has been issued, the seizure shall be released for the amount of the costs, and the master or carrier shall only incur a fine of EUR 25 for each document missing. (3) where such proof cannot be established in respect of a few items in particular, or only a few packages, of any cargo or load, the master or carrier shall																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		be liable to a fine of between five and ten times the excise duty and excise duty on the undeclared goods and that part of the cargo or load shall be seized and confiscated, while the provisions of Articles 233 and 234 shall continue to apply in the case of a general declaration made on importation by sea. Article 244. Carriers and declarants who, on exit, fail to show and hand over to the last office, for verification and removal, the documents relating to the goods they carry, shall be fined EUR 50 for each document selected.																
Article 163(2)	Failure of the declarant for temporary storage or for a customs procedure to provide	Article 201. (1) except in cases determined by the King, the invoice and all other	YES	NO	both are possible	yes	YES	Fine	25-250 euros	25-250 euros	idem	/	idem	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
	documents to the customs authorities where Union legislation so requires or where necessary for customs;	documents necessary for the application of the provisions governing the customs procedure for which the goods are declared shall be attached to the customs declaration. The King may instruct the Minister for Finance to implement this paragraph. (2) at the request of a customs and excise officer of at least the grade of deputy verifier, the declarant, the importer, the exporter and the consignee of goods declared for any customs procedure shall be required to produce all documents and correspondence and to provide all information relating to those goods orally or in writing, where such communication is deemed																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		necessary for the verification of the particulars of the customs declaration. Where the documents referred to in the first subparagraph are kept, drawn up, issued, received or stored by means of a computerised system, those officials shall have the right to have the data recorded on computer media communicated in legible and intelligible form. Such agents may also require the person referred to in subparagraph 1 to carry out, in their presence and on his equipment, copies, in the form they wish, of all or part of the abovementioned data, as well as any data-processing operations deemed necessary for verifying the																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		correct collection of the tax. (3) refusal to produce or supply the documents and information referred to in paragraphs 1 and 2 shall be punishable by a fine of between EUR 25 and EUR 250.																
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 259. The following shall be liable to a fine of between EUR 250 and EUR 625, but may not be less than ten times the amount of any duties and taxes evaded: 1° any person who, with the intention of deceiving the customs, produces or arranges for the production of false, false or inaccurate documents; 2° the person who issues false, false, false or incorrect certificates, invoices or documents intended to deceive	YES	NO	intention	yes	yes	Fine	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	EUR 250-625 without being < the evaded duties x10	idem	serious damage to the EU's financial interests	idem	idem	idem	idem	idem	Damage to the EU's financial interests is considered serious if damage > EUR 100 000
								Imprisonment	8 days -30 days or 4 months -5 years									

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		customs. In addition, the offender shall be punished by imprisonment of between 8 and 30 days. When the offender has seriously damaged the financial interests of the European Union, he is punished by imprisonment of between 4 months and 5 years. The financial interests of the European Union must in any event be regarded as seriously harmed when the damage amounts to more than EUR 100 000.																
Article 167(1)	Failure of the declarant for a customs procedure, in the case of a simplified declaration pursuant to Article 166 of the Code or of an entry into the declarant's records pursuant to Article 182 of the Code, to lodge a supplementar	Article 220. (1) any master of a ship or boss of any vessel, any haulier, driver, carrier, and any other person who, on entry or exit, would attempt to avoid making, either at the first or at any other office where this	YES	NO	intention	yes	yes	Fine	Art 221: 5-10x droits fraudés si marchandise prohibée 1-2x valeur	Art 221: 5-10x droits fraudés si marchandise prohibée 1-2x valeur	idem	serious damage to the EU's financial interests	idem	idem	idem	idem	idem	Damage to the EU's financial interests is considered serious if damage > EUR 100 000
								Imprisonement	4 months - 1year ou 4 months -5 years	N/A								
								other	Art 221 +222 : seizure	Art 221 +222 : seizure								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
	y declaration at the competent customs office and within the specific time-limit;	should take place, the required declarations, and thus seek to evade the rights of the Treasury, shall be liable to imprisonment of not less than four months and not more than one year if a deposit is found prohibited by the laws in force. (2) a person who commits the offences defined in paragraph 1 with a fraudulent intent or intent to cause harm and whether those offences are committed in the context of serious tax fraud, organised or otherwise, or has or would have seriously harmed the financial interests of the European Union and any person who is re-offending shall be punished by imprisonment							and confiscation	and confiscation								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		of between 4 months and 5 years. The financial interests of the European Union must in any event be regarded as seriously harmed when the damage amounts to more than EUR 100 000.																
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, 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	rticle 241. (1) in the case of import of any kind, the required documents must always accompany the goods until they arrive at the place of final unloading or at the warehouse, and until verification has taken place; they must also accompany them in the event of export and transit, in order to be immediately represented during the journey at the request of the officials for verification. (2) if, however, in the event of seizure for lack of a	YES	NO	negligence	yes	yes	Fine	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)	or seizure or EUR 25 per missing document if customs clearance has taken place, otherwise fine 5-10x duties on the undeclared party + seizure and confiscation of the undeclared party (241)	idem	/	idem	idem	idem	idem	idem	/
								other	seizure and confiscation of the undeclared party	seizure and confiscation of the undeclared party								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		document, and consequently under Article 224, it is proved to the receiver in whose jurisdiction it was established within the following fourteen days at the latest, that prior to the seizure, customs clearance or declaration of the goods has actually taken place and a related document has been issued, the seizure shall be released for the amount of the costs, and the master or carrier shall only incur a fine of EUR 25 for each document missing. (3) where such proof cannot be established in respect of a few items in particular, or only a few packages, of any cargo or load, the master or carrier shall be liable to a fine of between five																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		and ten times the excise duty and excise duty on the undeclared goods and that part of the cargo or load shall be seized and confiscated, while the provisions of Articles 233 and 234 shall continue to apply in the case of a general declaration made on importation by sea. Article 244. Carriers and declarants who, on exit, fail to show and hand over to the last office, for verification and removal, the documents relating to the goods they carry, shall be fined EUR 50 for each document selected.																
Article 177 (simplification différentes sous positions tarifaires)	The use of false statements or any other irregular means by an economic operator in order to obtain an	Article 259. The following shall be liable to a fine of between EUR 250 and EUR 625, but may not be less than ten	YES	NO	intention	yes	yes	Fine	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	EUR 250-625 fine may not be less than ten times the amount of duties and taxes evaded	idem	lésion grave des intérêts financiers de l'UE	idem	idem	idem	idem	idem	Damage to the EU's financial interests is considered serious if damage > EUR 100 000

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 from the customs authorities to make use of other customs simplifications in accordance with Article 177	times the amount of any duties and taxes evaded: 1° any person who, with the intention of deceiving the customs, produces or arranges for the production of false, false or inaccurate documents; 2° the person who issues false, false, false or incorrect certificates, invoices or documents intended to deceive customs. In addition, the offender shall be punished by imprisonment of between 8 and 30 days. When the offender has seriously damaged the financial interests of the European Union, he is punished by imprisonment of between 4 months and 5 years. The financial interests of the European Union must in any event						Imprisonement	8 days -30 days ou 4 months-years	N/A								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		be regarded as seriously harmed when the damage amounts to more than EUR 100 000.																
Article 179 (centralised clearance)	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 as Article 259 LGDA idem																
Article 182 (EIDR)	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 182	same as Article 259 LGDA idem																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 (self assessment)	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 as Article 259 LGDA idem																
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 114. (1) 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 within this radius, and before the start of the verification at the office of	YES	NO	both are possible	YES	YES	Fine	EUR 125 or half — total value if prohibited goods	EUR 125 or half — total value if prohibited goods	idem	/	idem + force majeure	idem	idem	idem	idem	/

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		destination; any breakage, break or alteration, either whole or in part, of the seals or twine to which they are attached, or to which they are attached, shall give rise to the payment of duty and excise duty and shall result in the cancellation of transit, and thereafter at the expense of the master or carrier, a fine of between one and twice the duties, of the amounts to be granted on import or export or of excise duty, whichever is higher, on all the goods mentioned in the document. The fine shall be between half of the value and the total value of the goods, if prohibited on entry, and EUR 125, if free. (2) if it is recognised that the																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		breaking, breaking or tampering of the seals or twine is the effect of an accident of which the person concerned has informed the officials before the start of the check, and if, moreover, there is no evidence of fraud, the fine shall be only EUR 125 per transport, and the collector may authorise the continuation of the transit after, where necessary, a further verification and affixing of seals or stamps has been carried out; this is mentioned in the document. (3) no fine shall be imposed for unloading the goods, changing the means of transport and breaking, breaking or tampering with seals or twine resulting																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		from an accident, if it is recognised as being due to force majeure duly recorded in accordance with Articles 97 and 98.																
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 as Article 259 LGDA idem																
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 115. (1) any false transit declaration recognised at the office of departure shall be punishable by the same penalties as if the goods were declared for consumption. (2) if, at the time of verification within the customs radius or at the office of	YES	NO	negligence	YES	YES	Fine	1X-2X duties; if prohibited goods: half — total value, otherwise EUR 125 if free goods	1X-2X duties; if prohibited goods: half — total value, otherwise EUR 125 if free goods	idem	/	If difference in quantity < 5 % the fine is calculated on the difference	idem	idem	idem	idem	
								other	confiscation	confiscation								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		destination, it is recognised that the goods show a difference in quantity, that they have undergone any alteration, mixing or substitution; they are in other quality, species, origin or nature; that they no longer bear the stamps affixed there at that office, the entire part included in the same document shall be confiscated and the declarant, master or other carriers shall incur jointly and severally, and unless they bring an action against each other, a fine of between one and twice the duties, the amounts to be granted on import or export or twice the excise duty, whichever is higher. The fine shall be between half of the value																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		of the goods and the total value of the goods, if prohibited on entry, and EUR 125 if they are free. (3) where, as a result of transhipment, change of means of transport or for any other reason, several transit documents have been made applicable to the same consignment, they shall be considered, in respect of differences recognised as forming only one document. (4) if there is no doubt as to identity, the difference in quantity is less than 5 p.p., the fine referred to in paragraph 2 shall be calculated on the basis of the quantity forming the difference. In that case, transit may continue, and the certificate of verification shall record the																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		difference, so that the recipient of the office of issue collects the fine, and the import duty or excise duty, if the difference is less, and the export duty if it is in addition. Article 257. (1) where a transit document, temporary or temporary relief from duty, dispatch to warehouse or temporary storage facility, export with discharge of excise duty or any other customs or excise document for which discharge or representation at the issuing office is prescribed is not represented or discharged at that office within the specified period or is represented there without the required discharge or equivalent,																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 holder or transferee of the document shall incur a fine of EUR 125 to EUR 375, without prejudice to payment of the duties applicable to the goods in the document and, in addition, in the case of foreign goods which, on entry, are subject to a prohibition, restriction or control — payment of between half of the value of the goods and the total value of the goods. (2) in the same cases, if the goods are dispatched under the escort of the railway agents, the fine from EUR 125 to EUR 375 shall be imposed on the railway authorities, companies or companies, except in their action against whom they are entitled. (3) any person who,																	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		without prior authorisation from the Customs and Excise Administration, gives or attempts to assign to the goods which are the subject of the customs documents referred to in paragraph 1 a destination other than that expressly indicated therein shall be punishable by the penalties provided for, as the case may be, by Article 157, Articles 220 to 225, 227 and 277 or by Article 231.																
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	Article 261. Offences shall be punishable by a fine of between EUR 125 and EUR 1,250, provided that they are not punished by any other customs and excise penalty, where: — regulations and decisions of a general nature of the Council or	YES	NO	negligence	YES	YES	Fine	125-1250 euros	125-1250 euros	idem	/	/	idem	idem	idem	idem	
								other	seizure and confiscation	seizure and confiscation								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 Commission of the European Union; — orders adopted pursuant to Article 11(1); — generally speaking, customs and excise laws and decrees. The goods which are the subject of these offences are seized and confiscated.																
Article 242	Removal of goods from customs supervision;	Art.261. idem	YES	NO	negligence	YES	YES	Fine	125-1250 euros	125-1251 euros	idem	/	/	idem				
								other	seizure and confiscation	seizure and confiscation								
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.	same as Article 261 LGDA idem																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	Article 254. The establishment or organisation, and the extension or reduction of any factory, without prior information, or without having obtained the requisite permission, in cases where the establishment, increase or reduction cannot take place without special information or permission, in accordance with the provisions of the laws, shall be punishable by a fine of EUR 400 to be borne by the infringing manufacturer; in addition, in the first case, the factories thus established or organised will be demolished, and in the other two cases all will be restored to the same state as before.	YES	NO	negligence	YES	YES	Fine	400 euros	400 euros	idem	/	/	idem	idem	idem	idem	
								other	demolition or restoration	demolition or restoration								

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	Article 257. (1) where a transit document, temporary or temporary relief from duty, dispatch to warehouse or temporary storage facility, export with discharge of excise duty or any other customs or excise document for which discharge or representation at the issuing office is prescribed is not represented or discharged at that office within the specified period or is represented there without the required discharge or equivalent, the holder or transferee of the document shall incur a fine of EUR 125 to EUR 375, without prejudice to payment of the duties applicable to the goods in the document and, in addition, in the case of	YES	NO	negligence	YES	YES	Fine	EUR 125-375, if prohibited: half — total value	EUR 125-375, if prohibited: half — total value	idem	/	/	idem	idem	idem	idem	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		foreign goods which, on entry, are subject to a prohibition, restriction or control — payment of between half of the value of the goods and the total value of the goods. (2) in the same cases, if the goods are dispatched under the escort of the railway agents, the fine from EUR 125 to EUR 375 shall be imposed on the railway authorities, companies or companies, except in their action against whom they are entitled. (3) any person who, without prior authorisation from the Customs and Excise Administration, gives or attempts to assign to the goods which are the subject of the customs documents referred to in paragraph 1 a																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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	
		destination other than that expressly indicated therein shall be punishable by the penalties provided for, as the case may be, by Article 157, Articles 220 to 225, 227 and 277 or by Article 231.																
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	same as Article 261 LGDA																
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	same as Article 261 LGDA																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	same as Article 257 LGDA																
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	same as Article 257 LGDA																
Article 263 (déclaration préalable de sortie)	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	Article 244. Carriers and declarants who, on exit, fail to show and hand over to the last office, for verification and removal, the documents relating to the goods they carry, shall be fined EUR 50 for each document selected.	YES	NO	negligence	YES	YES	Fine	50 euros / document	50 euros / document	provide explanation on how the penalties are applied (only fines, fines and imprisement together, or other penalties and in which cases)	/	/	idem	idem	idem	idem	
Article 267(2)	Failure of the economic operator to present the goods to be taken out of	same as Article 224 LGDA																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	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 customs territory of the Union to customs on exit																	
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;	same as Article 259 LGDA																
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	same as Article 224 LGDA																
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the	same as Article 224 LGDA																

www.parlament.gv.at

LUXEMBOURG

Article UCC	Infringement UCC	National law [1]	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 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	same as Article 224 LGDA																

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents required by those	article 62(m) (intent) + art 62A(a) (negligence) Customs Ordinance	YES	NO	Both	YES	NO	fine or fine and imprisonment	3 x duty payable/ 5 x duty endangered whichever is the lesser (minimum EUR 600) OR the same fine together with a maximum of 3 years imprisonment	N/A	It is mostly up to the courts to decide if they award a fine only or a fine together with imprisonment.	If offence relates to tobacco, fine is the same but minimum is EUR 4000 If offence relates to tobacco, alcohol, firearms and ammunition, imprisonment is mandatory. In the case of a second or subsequent conviction for any offence under article 62 of the Customs Ordinance within a period of twelve months from the date of the previous conviction, the offender shall be liable to imprisonment for a term from six months to f+M3our years, in addition to the fine.	Provided that a person who makes an incorrectdeclaration and requests the Commissioner in writing to amend it: i) before the Commissioner informs the person thatthe details of the customs declaration are notcorrect; and (ii) (aa) during the period when it is not yet known,in the systems relating to the processing of ustoms declarations, whether manual orelectronic, if there is going to be control of the or (bb) within ten (10) working days from the date ofthe release of the goods, which goods werereleased without control; and (iii)such amendment does not tend to make the declaration applicable to other goods, other thanthose which were originally declared, in thesense that the only amendment that may takeplace in the declaration is one (1) or more amendments from those listed in the Third Schedule, that person shall be deemed not to have committed theoffence under this paragraph Negligent acts as provided in article 62A Customs Ordinance	art 63 and 63A of Customs Ordinance (intent) art 62A of Customs Ordinance (negligence) as an alternative to criminal proceedings in court	10 years from commission of offence	Punishment is imposed by the court and no time limit is set within which criminal proceedings should be concluded+Q26	Punishment is executed as soon as the judgement is given by the courts	

[1] Customs Ordinance (Cap 37 of the Laws of Malta https://legislation.mt/eli/cap/37/eng ; Malta Freeports Act https://legislation.mt/eli/cap/334/eng

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 15(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 62(j) Customs Ordinance	YES	NO	obligation to prove whether there was an act or failure to act+F12	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	See Article 15	
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 62(m) (incorrect declaration) (intent) article 62A(a) incorrect declaration (negligence) article 62(r) (incomplete declaration) (intent) article 62A(a) and (b) (negligence) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	see Article 15	See 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,	as for the infringement to article 15(2)(a) UCC	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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;	article 62(p) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
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 62(q) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
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 62(p) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	article 62(p) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Articles 127	Failure of the person to lodge an entry summary declaration in accordance with Article 127 of the Code	article 62(q) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
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 62(c) Customs Ordinance	YES	NO	obligation to prove whether there was an act or a failure to act	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 134(1)	Removal of goods from customs supervision;	as for the infringement to article 134(1) UCC	YES	NO	obligation to prove whether there was an act or a failure to act	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see 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	article 62(p) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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	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 in the appropriate place or to inform customs authorities when the obligations cannot be complied;	as for the infringement to article 135(1) UCC	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see 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	article 62(c) (introduction of goods) and 62(l) (exit of goods) Custome Ordinance	YES	NO	art 62(c) - obligation to prove whether there was an act or failure to act .	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	the Code				Art 62(l) - Intent													
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	as for the infringement to article 139 UCC	YES	NO	see article 139	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see 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;	article 62(c) Customs Ordinance	YES	NO	obligation to prove whether there was an act or failure to act	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 145(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs author+C120ities where Union legislation so requires or where necessary for customs;	article 62(q) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without	article 62(d) Customs Ordinance	YES	NO	obligation to prove whether there was an act or	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	authorisation granted by the customs authorities;				failure to act													
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 62(q) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Articles 158(3)	Removal of goods from customs supervision;	art 62(c) Customs Ordinance	YES	NO	obligation to prove whether there was an act or failure to act	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Articles 163	Providing customs authorities with false information o+C60r documents required by those	as for the infringement to article 15 UCC	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	see Article 15	see 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	art 62(r) (intent) art 62A(b) (negligence) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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;	as for the infringement to article 145(2) UCC	YES	NO	Both	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See 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,	as for the infringement to article 15 UCC	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
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	as for the infringement to article 163(1) UCC	YES	NO	Both	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	lodge a supplementary declaration at the competent customs office and within the specific time-limit;																	
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question	as for the infringement to article 163(1) UCC	YES	NO	Both	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	
Article 177	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisati+C81on from the customs authorities to make use of other customs simplifications in accordance with Article 177	as for the infringement to article 15 UCC	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 179	The use of false statements or any other irregular means by an economic operator in order to obtain	as for the infringement to article 15 UCC	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	an authorisation from the 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	as for the infringement to article 15 UCC	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	see Article 15	see 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	as for the infringement to article 15 UCC	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 192(2)	Removal or destruction of means of identification affixed by customs authorities in goods, packaging or means of transport	article 4(2) Customs Ordinance	YES	NO	obligation to prove whether there was an act or a failure to act	YES	NO	fine	fine of not less than two hundred and thirty-twoeuro and ninety-four cents (232.94) but not exceeding two	N/A	Fine	as in general criminal law	as in general criminal law	See Article 15	See Article 15	see Article 15	See Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	without prior authorisation granted by the customs authorities;								thousandand three hundred and twenty-nine euro and thirty-seven cents(2,329.37									
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;	as for the infringement to article 15 UCC	YES	NO	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	See Article 15	see Article 15	see 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;	article 62(p) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 241	Processing of goods in a customs warehouse without an authorisation granted by the customs authorities;	art 62(h) and (i) Customs Ordinance	YES	NO	Intent	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 242	Removal of goods from customs supervision;	as for the infringement of article 134(1) UCC	YES	NO	obligation to prove whether there was an act or a	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
					failure to act													
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 62(p) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	article 24 Malta Freeports Act	YES	NO	Intent	YES	NO	Fine	fine (multa) of not less than two hundredand thirty euro (230) and not more than one thousand and onehundred and fifty euro (1,150)	N/A	This punishment is imposed by the court on conviction	NO	NO	NO	5 years from commission of the offence	Punishment is imposed by the court and no time limit is set within which criminal proceedings should be concluded	Punishment is imposed by the court and no time limit is set within which criminal proceedings should be concluded	
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	article 62(q) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonment. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge	See Article 15	NO	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											amounts of evaded duty.							
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	article 62(c) Customs Ordinance	YES	NO	obligation to prove whether there was an act or failure to act	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonment. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge amounts of evaded duty.	See Article 15	NO	See Article 15	See Article 15	see Article 15	see Article 15	
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	as for the infringement of article 15 UCC	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	as for the infringement of article 149 UCC	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	See Article 15	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	article 62(q) Customs Ordinance	YES	NO	Both	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonment. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge amounts of evaded duty.	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 263	Failure of the person to lodge a pre-departure declaration in accordance with Article 263 of the Code	article 62(q) Customs Ordinance	YES	NO	both	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonment. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge amounts of	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											evaded duty.							
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 62(l) Customs Ordinance	YES	NO	obligation to prove whether there was an act or failure to act	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonment. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge amounts of evaded duty.	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
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;	as for the infringement of article 15 UCC	YES	NO	both	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonment. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge amounts of evaded duty.	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 270	Failure of the person to lodge a re-export declaration in accordance with Article 270 of the Code	as for the infringement of article 267(2)) UCC	YES	NO	obligation to prove whether there was an act or failure to act	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonment. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge amounts of evaded duty.	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	as for the infringement of article 267(2) UCC	YES	NO	obligation to prove whether there was an act or failure to act	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonment. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge amounts of evaded duty.	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	as for the infringement of article 267(2) UCC	YES	NO	obligation to prove whether there was an act or failure to act	YES	NO	See Article 15	See Article 15	N/A	It is up to the courts to decide if they award a fine only or a fine together with imprisonme	See Article 15	see Article 15	See Article 15	See Article 15	see Article 15	see Article 15	

www.parlament.gv.at

Article UCC	Infringement UCC	National law [1]	Legal nature (C / A)		N/I	Liability		Type of the sanction	Thresholds		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation			Other factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
											nt. The courts have awarded a fine and imprisonment only in a few cases, and these were all cases with huge amounts of evaded duty.							

www.parliament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 15	Providing customs authorities with false information or documents required by those	Article 10: 5 Adw 1:One person who: a..; b.Under customs legislation: 3.displaying, transferring or making available for consultation certain data media, or their content, and exhibiting, transferring or making available for consultation false or falsified data media, or making their content available for consultation in false or falsified form for this purpose; shall be liable to a maximum of six months' imprisonment or a third category fine. 3a person who intentionally commits one of the offences described in subparagraph (a) or (b) (3) of the first paragraph shall be liable, if the act is intended to result in the imposition of insufficient import duties, by imprisonment of up to six years or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes, 3rd and 5th cat.	See row 150 General rules of criminal law	See row 150 General rules of criminal law	See row 150 General rules of criminal law	See row 150 General rules of criminal law	See row 150 General rules of criminal law	See row 150 General rules of criminal law	See row 150 General rules of criminal law	
			If the offence for which the suspect may be prosecuted falls under one of the provisions of the second or third subsection, and that of Section 225(2) of the Criminal Code, criminal prosecution shall be excluded under Section 225(2).					Prison sentence	Infringement. Detention up to 6 months. Crime up to 6 years.	Nee								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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;	Any person who fails to comply with an obligation imposed on him by, or by virtue of, sections 1: 11, 1: 23, 1: 24 (3), 1: 27 (1), 1: 28 (2) or (3), or 1: 32 (2), of this Act, or Articles 15 (1) or 189 (2) of the Union Customs Code.	YES	NO	Both	YES	YES	Fine	Fine 3rd category	Yes, 3rd and 5th cat.	Fine to be imposed only by Customs, OvJ or court	N.v.t.	NO	NO	Is aware of an infringement variant, which is time-barred after 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;	Article 10: 5 Adw Paragraph 1: a... b.Under customs legislation: 1° the supply of information, information or evidence, and does not supply it, is incorrect or incomplete; Paragraph 2 (b) (1), (2), (4) or (5) of the first paragraph shall be liable to a term of imprisonment of up to four years or a fourth-category fine or, if that amount is higher, not more than once the amount of the duties undercharged. Paragraph 3 (a) or (b) (3°) intentionally commits one of the offences defined in subparagraph (a) or (b) of the first paragraph, if the fact is that import duties are too low, shall be punishable by a term of imprisonment of up to six years or a fifth category fine or, if that amount is higher, no more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes, 3rd and 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	The recipient in the case of a tax penalty order, penalty imposed by the court, execution by the Public Prosecutor's Office	
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 6 years.	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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;	Article 10: 5 Adw Paragraph 1: a... b.Under customs legislation: 1° the supply of information, information or evidence, and does not supply it, is incorrect or incomplete; Paragraph 2 (b) (1), (2), (4) or (5) of the first paragraph shall be liable to a term of imprisonment of up to four years or a fourth-category fine or, if that amount is higher, not more than once the amount of the duties undercharged. Paragraph 3 (a) or (b) (3°) intentionally commits one of the offences defined in subparagraph (a) or (b) of the first paragraph, if the fact is that import duties are too low, shall be punishable by a term of imprisonment of up to six years or a fifth category fine or, if that amount is higher, no more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes, 3rd and 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	The recipient in the case of a tax penalty order, penalty imposed by the court, execution by the Public Prosecutor's Office	
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 6 years.	Nee								
Article 23(1)	Failure of the holder of a decision relating to the application of customs legislation to comply with the obligations resulting from that decision;	Article 9: 4 Adw paragraph 1 Failure to comply with an obligation arising from an authorisation granted under customs legislation shall constitute a failure in respect of which the inspector may impose an administrative fine of up to EUR 335 on	NO	YES	Both	YES	YES	Geldboete	Fine 3nd cat (EUR 8,700). Gedl fine 5e Cat. (EUR 87,000) If designed up to 100 % of the amount of duty	Fine 3nd cat (EUR 8,700). Gedl fine 5e Cat. (EUR 87,000) If designed up to 100 % of the amount of duty	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	The recipient in the case of a tax penalty order, penalty imposed by the court, execution by the Public	

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		the person required to comply with that condition and on the person responsible for the failure to comply with that condition or in good time. Paragraph 2 If, in breach of customs legislation, failure to comply with the condition referred to in the first paragraph, or in good time, gives rise to a customs debt and the resulting amount of import duties exceeds EUR 335, when, in breach of customs legislation, failure to comply with that condition, or failure to comply in good time, is due to intentional misconduct or serious misconduct on the part of one or more of the persons referred to in the first paragraph, this shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty. Depending on the type of authorisation, there may also be an incorrect declaration. For example, the interested party has a BTI decision but fails to enter the BTI number on the customs declaration Article 10: 5 ADW 1Degene who:						Prison sentence	Violation of detention for 6 months. In the case of crime up to 6 years.	Nee		distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.			of 6 years, time-barred after 12 years.		Prosecutor's Office	
								anders	May impose a default penalty of EUR 335 or a fine of up to 100 % of the amount of duty.	May impose a default penalty of EUR 335 or a fine of up to 100 % of the amount of duty.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		a.makes an incorrect or incomplete declaration as required by customs legislation; 3a person who intentionally commits one of the acts described in subparagraph (a) or (b) (3) of the first paragraph shall be liable to a term of imprisonment of up to six years or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.																
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 4: 1 ADB. Approval of change of administration The holder of the authorisation who has been granted an authorisation under the customs legislation, who wishes to make a change in his records or in the administrative organisation or internal control or control measures affecting the manner in which customs control of the use of the authorisation is exercised, shall subject the change to the inspector's prior approval. The modification shall be made only after the approval obtained. Article 6: 2 ADB If the obligation laid down in Article 4: 1 has not been complied with, this constitutes a	YES	YES	Both	YES	YES	Fine	Fine 3rd cat(max€ 8.700)	Fine 3th cat (maximum of EUR 8.700).If a legal person is convicted, if the category of fine determined for the offence does not permit appropriate punishment, a fine may be imposed up to a maximum of the next higher category.	Douane kan alleen bestuurlijke als strafrechtelijke geldboete opleggen.	N/A	NO	NO	Infringement becomes time-barred after 3 years of both the fine and the administrative fine.			
								Prison sentence	Nee	Nee								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		failure in respect of which the inspector may impose an administrative fine of up to EUR 335 Article 7: 2 ADB Infringement of the obligation imposed by Article 4: 1 commits a criminal offence. Article 10: 10 of the ADWSurrender of provisions adopted pursuant to this Act by a general administrative regulation shall, in so far as that offence is classified as a criminal offence, be punished by a fine of the third category.						anders	Administrative fine EUR 335	N.v.t								
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 10: 5 Adw Paragraph 1: a.makes an incorrect or incomplete declaration as required by customs legislation; b.Providing, transferring or making available for consultation certain data media, or the content thereof, is mandatory under customs legislation and fails to comply with such an obligation; Article 9: 4 Paragraph 1 Failure to comply with an obligation arising from an authorisation granted under customs legislation shall constitute a failure in respect of which the inspector may impose	YES	YES	Both	YES	YES	Geldboete	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes, 3th and 5th cat and in the case of legal person 6th cat (EUR 870.000), if other fine does not allow appropriate punishment.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	The recipient in the case of a tax penalty order, penalty imposed by the court, execution by the Public Prosecutor's Office	
								Prison sentence	Offence of detention up to 6 months. Crime up to 4 years.	Nee								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		an administrative fine of up to EUR 335 on the person required to comply with that condition and on the person responsible for the failure to comply with that condition or in good time. Paragraph 2 If, in breach of customs legislation, failure to comply with the condition referred to in the first paragraph, or in good time, gives rise to a customs debt and the resulting amount of import duties exceeds EUR 335, when, in breach of customs legislation, failure to comply with that condition, or failure to comply with that condition in good time, is due to intent or gross negligence on the part of one or more of the persons referred to in the first paragraph, this shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.																
Article 108	Non-payment of import or export duties by the person liable to pay within the period prescribed;	N/A																

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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	Article 10: 1 Adw Paragraph 1: a.In breaching of Articles 127, first to sixth paragraphs, and 130 of the Union Customs Code in conjunction with, where applicable, Articles 105, 106 or 110 of the Union Customs Code Delegated Regulation, no, late or incomplete a summary declaration; b.No or does not make a timely notification of arrival as referred to in Article 133 of the Union Customs Code; c.Import goods into the customs territory of the Union in breach of Articles 135, first and sixth paragraphs, or 137 of the Union Customs Code; d.Imported goods in breach of Article 139 (1) or (2) of the Union Customs Code do not present or do not present the goods to the inspector in good time; e.In temporary storage, acts in breach of Article 145 (1), (3), (4) or (5) of the Union Customs Code or Article 193 of the Union Customs Code	YES	NO	Both	YES	YES	Fine	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties shall not exceed once.	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties shall not exceed once.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	In the case of intentional imprisonment of up to four years	N/A							

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		Implementing Regulation; f.Import goods without the consent of the inspector in breach of Article 139 (7) of the Union Customs Code or dissolve them in breach of Article 140 (1) of the Union Customs Code;																
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 11: 5 ADR Any person who, without the permission required under legal provisions: a.Disposal, loading, transhipping, storing or removing goods; Article 10: 11 Adw Any contravention of provisions laid down by regulation of Our Minister concerned under this Act, shall, in so far as that contravention is deemed a criminal offence, be penalised by a second category fine. a.Disposal, loading, transhipping, storing or removing goods;	YES	NO	Both	YES	YES	Fine	Fine 2nd Cat (€4,350)	Fine 2nd Cat (€4,350)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
Article 134(1)	Removal of goods from customs supervision;	Article 11: 5 ADR Any person who, without the permission required under legal provisions: a.Disposal, loading, transhipping, storing or removing goods; Article 10: 11 Adw Any contravention of provisions laid down	YES	NO	Both	YES	YES	Geldboete	Fine 2nd Cat (€4,350)	Fine 2nd Cat (€4,350)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		by regulation of Our Minister concerned under this Act, shall, in so far as that contravention is deemed a criminal offence, be penalised by a second category fine. a.Disposal, loading, transhipping, storing or removing goods;										distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.			of 6 years, time-barred after 12 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;	Article 10: 1 Adw Paragraph 1: a.In breach of Articles 127, first to sixth paragraphs, and 130 of the Union Customs Code in conjunction with, where applicable, Articles 105, 106 or 110 of the Union Customs Code Delegated Regulation, no, late or incomplete a summary declaration; b.No or does not make a timely notification of arrival as referred to in Article 133 of the Union Customs Code; c.Import goods into the customs territory of the Union in breach of Articles 135, first and sixth paragraphs, or 137 of the Union Customs Code; d.Imported goods in breach of Article 139 (1) or (2) of the Union Customs Code do not	YES	NO	Both	YES	YES	Geldboete	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		present or do not present the goods to the inspector in good time; e.In temporary storage, acts in breach of Article 145 (1), (3), (4) or (5) of the Union Customs Code or Article 193 of the Union Customs Code Implementing Regulation; f.Import goods without the consent of the inspector in breach of Article 139 (7) of the Union Customs Code or dissolve them in breach of Article 140 (1) of the Union Customs Code;						shall not exceed once. Prison sentence	amount is higher, the amount of those duties shall not exceed once. In the case of intentional imprisonment of up to four years	NO								
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;	There are no free zones in the Netherlands	N/A															

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 137(1) and (2)	Failure of a person bringing goods into the customs territory of the Union to comply with the obligations relating to the conveyance of the goods in the appropriate place or to inform customs authorities when the obligations cannot be complied;	Article 10: 1 Adw Paragraph 1: a.In breach of Articles 127, first to sixth paragraphs, and 130 of the Union Customs Code in conjunction with, where applicable, Articles 105, 106 or 110 of the Union Customs Code Delegated Regulation, no, late or incomplete a summary declaration; b.No or does not make a timely notification of arrival as referred to in Article 133 of the Union Customs Code; c.Import goods into the customs territory of the Union in breach of Articles 135, first and sixth paragraphs, or 137 of the Union Customs Code; d.Imported goods in breach of Article 139 (1) or (2) of the Union Customs Code do not present or do not present the goods to the inspector in good time; e.In temporary	YES	NO	Both	YES	YES	Geldboete	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties shall not exceed once.	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties shall not exceed once.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		storage, acts in breach of Article 145 (1), (3), (4) or (5) of the Union Customs Code or Article 193 of the Union Customs Code Implementing Regulation; f.Import goods without the consent of the inspector in breach of Article 139 (7) of the Union Customs Code or dissolve them in breach of Article 140 (1) of the Union Customs Code;						Prison sentence	In the case of intentional imprisonment of up to four years	NO								
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 10: 1 Adw 1One person who: a.In breach of Articles 127, first to sixth paragraphs, and 130 of the Union Customs Code in conjunction with, where applicable, Articles 105, 106 or 110 of the Union Customs Code Delegated Regulation, no, late or incomplete a summary declaration; b.No or does not make a timely notification of arrival as referred to in Article 133 of the Union Customs Code; c.Import goods into the customs territory of the Union in breach of Articles 135, first and sixth paragraphs, or 137 of the Union Customs Code; d.Imported goods in	YES	NO	Both	YES	YES	Geldboete	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		breach of Article 139 (1) or (2) of the Union Customs Code do not present or do not present the goods to the inspector in good time; e.In temporary storage, acts in breach of Article 145 (1), (3), (4) or (5) of the Union Customs Code or Article 193 of the Union Customs Code Implementing Regulation; f.Import goods without the consent of the inspector in breach of Article 139 (7) of the Union Customs Code or dissolve them in breach of Article 140 (1) of the Union Customs Code;							higher, the amount of those duties shall not exceed once.	the fourth category or, if that amount is higher, the amount of those duties shall not exceed once.							
								Prison sentence	In the case of intentional imprisonment of up to four years	NO							
Article 139	Failure of the economic operator to present the goods brought into the customs territory of the Union to the customs;	Article 10: 1 Adw 1One person who: a.In breach of Articles 127, first to sixth paragraphs, and 130 of the Union Customs Code in conjunction with, where applicable, Articles 105, 106 or 110 of the Union Customs Code Delegated Regulation, no, late or incomplete a summary declaration; b.No or does not make a timely notification of arrival as referred to in Article 133 of the Union Customs Code; c.Import goods into	YES	No	Both	YES	YES	Fine	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		the customs territory of the Union in breach of Articles 135, first and sixth paragraphs, or 137 of the Union Customs Code; d.Imported goods in breach of Article 139 (1) or (2) of the Union Customs Code do not present or do not present the goods to the inspector in good time; e.In temporary storage, acts in breach of Article 145 (1), (3), (4) or (5) of the Union Customs Code or Article 193 of the Union Customs Code Implementing Regulation; f.Import goods without the consent of the inspector in breach of Article 139 (7) of the Union Customs Code or dissolve them in breach of Article 140 (1) of the Union Customs Code;						the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties shall not exceed once. Prison sentence	to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties shall not exceed once. In the case of intentional imprisonment of up to four years		the event of a repeat offence.					

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 140	Unloading or trans-shipping of goods from the means of transport carrying them without authorisation granted by the customs authorities or in places not designated or approved by those authorities;	Article 10: 1 Adw Paragraph 1: a.In breach of Articles 127, first to sixth paragraphs, and 130 of the Union Customs Code in conjunction with, where applicable, Articles 105, 106 or 110 of the Union Customs Code Delegated Regulation, no, late or incomplete a summary declaration; b.No or does not make a timely notification of arrival as referred to in Article 133 of the Union Customs Code; c.Import goods into the customs territory of the Union in breach of Articles 135, first and sixth paragraphs, or 137 of the Union Customs Code; d.Imported goods in breach of Article 139 (1) or (2) of the Union Customs Code do not present or do not present the goods to the inspector in good time; e.In temporary	YES	NO	Both	YES	YES	Fine	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties shall not exceed once.	shall be penalised by a fine of the third category or, if this amount is higher, by a fine not exceeding once the amount of the import duties due in respect of the goods. 2A person who commits one of the offences referred to in the first paragraph with a view to evading or facilitating the evasion of import duties due in respect of the goods shall be fined in the fourth category or, if that amount is higher, the amount of those duties shall not exceed once.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		storage, acts in breach of Article 145 (1), (3), (4) or (5) of the Union Customs Code or Article 193 of the Union Customs Code Implementing Regulation; f.Import goods without the consent of the inspector in breach of Article 139 (7) of the Union Customs Code or dissolve them in breach of Article 140 (1) of the Union Customs Code;						Prison sentence	In the case of intentional imprisonment of up to four years	NO								
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 10: 5 Adw 1One person who: a.makes an incorrect or incomplete declaration as required by customs legislation; b.Under customs legislation: 1° the supply of information, information or evidence, and does not supply it, is incorrect or incomplete; 2° the display, transfer or making available for consultation of certain data media, or their content, and fails to comply with such an obligation; 3.displaying, transferring or making available for consultation certain data media, or their content, and exhibiting,	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 4 years.	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		transferring or making available for consultation false or falsified data media, or making their content available for consultation in false or falsified form for this purpose; 4° the keeping of records in accordance with the requirements of or under the customs legislation, and does not keep such records; 5° the retention of or retention of books, records or other data media; shall be liable to a maximum of six months' imprisonment or a third category fine.																
Articles 147 and 148	Storage of goods in temporary storage facilities or customs warehouses without authorisation granted by the customs authorities;	Article 11: 5 ADR Any person who, without the permission required under legal provisions: a.Disposal, loading, transhipping, storing or removing goods; Article 10: 11 Adw Any contravention of provisions laid down by regulation of Our Minister concerned under this Act, shall, in so far as that contravention is deemed a criminal offence, be penalised by a second category fine.	YES	NO	Both	YES	YES	Fine	Fine 2th Cat (EUR 3,350)	Fine 2th Cat (EUR 3,350)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Ja, is mogelijk. Wet van Strafrecht kent strafartikel voor crimele organisaties. Frauduleus handelen is misdrijf, dit onderscheid wordt weergegeven in strafartikelen. Recidive kan bepalend zijn voor de hoogte van de geldboete. Rechter kan zwaarder staffen bij recidive.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 149	Failure of the economic operator responsible for non-Union goods which are in temporary storage to place those goods under a customs procedure or to re- export them within the time limit;	Article 9: 1 Adw Paragraph 1 If, in the case of goods in temporary storage covered by a declaration for temporary storage, the formalities necessary to place those goods under a customs procedure or to re-export them are not completed within the period laid down in Article 149 of the Union Customs Code, this shall constitute a failure in respect of which the inspector may impose an administrative penalty not exceeding EUR 335 on the person who is required to complete the formalities within that period and on the person responsible for failing to complete the formalities within that period. Paragraph 2 If failure to complete the formalities referred to in the first paragraph within the period laid down in Article 149 of the Union Customs Code gives rise to a customs debt and the resulting amount of import duty exceeds EUR 335, when the failure to complete those formalities within that period is due to intent or gross negligence on the part of one or more of the persons referred to in the first paragraph,	NO	YES	Both	YES	YES	Fine	Fine 3nd cat (EUR 8,700). If set up up to 100 % of the amount of duty	Yes , 3rd Cat. (€ 8.700)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		this shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.																
Articles 158(3)	Removal of goods from customs supervision;	Article 10: 3 Adw Degene who stores, possesses or disposes of, buys, sells, offers for sale or delivers goods for which a declaration provided for by the customs legislation has not been made shall be liable to a fine in the third category or, if that amount is higher, not more than once the amount of import duties due in respect of the goods. Paragraph 2 A person who commits any of the offences referred to in the first paragraph when he knows or suspects that import duties have not been paid in respect of the goods referred to in that paragraph and the levying of those duties is not ensured in accordance with the customs legislation shall be punishable by imprisonment of up to one year or a fourth category fine or, if that amount is higher, up to once the amount of those duties. The unloading, loading, transport, storage, holding or removal of, buying, selling, offering for sale or	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) When set up at 4 rd cat (EUR 21.750). Maximum fine possibly up to 100 % of the duties evaded.	Fine of 3th cat (EUR 8,700) When set up at 4 rd cat (EUR 21.750). Maximum fine possibly up to 100 % of the duties evaded.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		delivery of goods for which a customs declaration provided for in the customs legislation has not been made in respect of those goods when you knew or suspect that import duties had not been paid																
Articles 163	Providing customs authorities with false information or documents required by those	Article 10: 5 Adw Submission of an incorrect or incomplete summary declaration. The summary declaration contained incorrect particulars and/or did not contain the required particulars as referred to in Article 127 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (UCC)	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 6 years.	N/A								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 163(1)	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question;	Article 10: 5 Adw Paragraph 1: a.makes an incorrect or incomplete declaration as required by customs legislation; b.Under customs legislation: 1° the supply of information, information or evidence, and does not supply it, is incorrect or incomplete; 2° the display, transfer or making available for consultation of certain data media, or their content, and fails to comply with such an obligation; 3.displaying, transferring or making available for consultation certain data media, or their content, and exhibiting, transferring or making available for consultation false or falsified data media, or making their content available for consultation in false or falsified form for this purpose; 4° the keeping of records in accordance with the requirements of or under the customs legislation, and does not keep such records;	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 4 years.	N/A								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		5° the retention of or retention of books, records or other data media; shall be liable to a maximum of six months' imprisonment or a third category fine. Paragraph 2 (b) (1), (2), (4) or (5) of the first paragraph shall be liable to a term of imprisonment of up to four years or a fourth-category fine or, if that amount is higher, not more than once the amount of the duties undercharged.																
Article 163(2)	Failure of the declarant for temporary storage or for a customs procedure to provide documents to the customs authorities where Union legislation so requires or where necessary for customs;	Article 10: 5 Adw Paragraph 1: a.makes an incorrect or incomplete declaration as required by customs legislation; b.Under customs legislation: 1° the supply of information, information or evidence, and does not supply it, is incorrect or incomplete; 2° the display, transfer or making available for consultation of certain data media, or their content, and fails to comply with such an obligation; 3.displaying, transferring or making available for consultation certain	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 4 years.	N/A								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		data media, or their content, and exhibiting, transferring or making available for consultation false or falsified data media, or making their content available for consultation in false or falsified form for this purpose; 4° the keeping of records in accordance with the requirements of or under the customs legislation, and does not keep such records; 5° the retention of or retention of books, records or other data media; shall be liable to a maximum of six months' imprisonment or a third category fine. Paragraph 2 (b) (1), (2), (4) or (5) of the first paragraph shall be liable to a term of imprisonment of up to four years or a fourth-category fine or, if that amount is higher, not more than once the amount of the duties undercharged.															

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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,	Article 10: 5 Adw Paragraph 1: a.makes an incorrect or incomplete declaration as required by customs legislation; b.Under customs legislation: 1° the supply of information, information or evidence, and does not supply it, is incorrect or incomplete; 2° the display, transfer or making available for consultation of certain data media, or their content, and fails to comply with such an obligation; 3.displaying, transferring or making available for consultation certain data media, or their content, and exhibiting, transferring or making available for consultation false or falsified data media, or making their content available for consultation in false or falsified form for this purpose; 4° the keeping of records in accordance with the requirements of or under the customs legislation, and does not keep such records;	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 6 years.	Nee								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		5° the retention of or retention of books, records or other data media; shall be liable to a maximum of six months' imprisonment or a third category fine. Paragraph 2 (b) (1), (2), (4) or (5) of the first paragraph shall be liable to a term of imprisonment of up to four years or a fourth-category fine or, if that amount is higher, not more than once the amount of the duties undercharged.																
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;	11: 7 ADR Any person who, notwithstanding the legal provisions, fails to make a supplementary declaration as referred to in Article 167 (1) of the Union Customs Code or does not make it on time, commits a criminal offence. Article 10: 11 Adw Any contravention of provisions laid down by regulation of Our Minister concerned under this Act, shall, in so far as that contravention is deemed a criminal offence, be penalised by a second category fine.	YES	NO	Both	YES	YES	Fine	Fine 2th Cat (EUR 3,350)	Fine 2th Cat (EUR 3,350)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												offence.						
Article 167(1) second subparagraph	Failure of the declarant for a customs procedure to have in their possession and at the disposal of the customs authorities, at the time when the customs declaration or a supplementary declaration is lodged, the supporting documents required for the application of the procedure in question	Article 10: 5 Adw Paragraph 1: a.. b.Under customs legislation: 2°.Presentation, transmission or making available for consultation of certain data media, or their content, and failure to comply with such an obligation; a person who intentionally commits one of the acts described in paragraph 3 of the first paragraph, subsection (a) or (b), shall, if the act is intended to result in the imposition of insufficient import duties, be liable to imprisonment of up to six years or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Detention up to 6 months. Crime up to 4 years.	Nee								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 177	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 177	Article 10: 5 Adw Paragraph 1: a... b.Under customs legislation: 3°.displaying, surrendering or making available for consultation certain data media, or their content, and exhibiting, giving or making available for consultation false or falsified data media, or making the content thereof available for consultation in false or falsified form, for that purpose, a person who intentionally commits one of the acts described in paragraph 3 (a) or (b) of the first paragraph shall be liable to a term of imprisonment of up to six years' imprisonment or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime max 6 jaar.	Nee								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
Article 179	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities to make use of other customs simplifications in accordance with Article 179	Article 10: 5 Adw Paragraph 1: a... b.Under customs legislation: 3°.displaying, surrendering or making available for consultation certain data media, or their content, and exhibiting, giving or making available for consultation false or falsified data media, or making the content thereof available for consultation in false or falsified form, for that purpose, a person who intentionally commits one of the acts described in paragraph 3 (a) or (b) of the first paragraph shall be liable to a term of imprisonment of up to six years' imprisonment or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 6 years.	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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	Article 10: 5 Adw Paragraph 1: a.. b.Under customs legislation: 3°.displaying, surrendering or making available for consultation certain data media, or their content, and exhibiting, giving or making available for consultation false or falsified data media, or making the content thereof available for consultation in false or falsified form, for that purpose, a person who intentionally commits one of the acts described in paragraph 3 (a) or (b) of the first paragraph shall be liable to a term of imprisonment of up to six years' imprisonment or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes , 3rd en 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 6 years.	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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	Article 10: 5 Adw Paragraph 1: a.. b.Under customs legislation: 3°.displaying, surrendering or making available for consultation certain data media, or their content, and exhibiting, giving or making available for consultation false or falsified data media, or making the content thereof available for consultation in false or falsified form, for that purpose, a person who intentionally commits one of the acts described in paragraph 3 (a) or (b) of the first paragraph shall be liable to a term of imprisonment of up to six years' imprisonment or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Fine of 3rd cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Yes, 3th and 5th cat.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Infringement. Detention up to 6 months. Crime up to 6 years.	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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;	Article 10: 8 Adw Paragraph 1 Any breach of a completed identification measure in breach of customs legislation in respect of a means of transport, container, packaging, goods, equipment, management, building or land, or part thereof, shall be punishable by a fine in the third category. Paragraph 2 The intentional commission of any of the offences described in the first paragraph shall be punishable by imprisonment of up to two years or a fourth category fine. Paragraph 3, who, after having been informed by the inspector of his intention to implement an identification measure as referred to in the first paragraph, does not ensure that the inspector is able to carry out such a measure in an appropriate manner and any person who, except in the case of cases arising under a customs procedure as referred to in the second paragraph of Article 192 of the Union Customs Code, fails to ensure that the identification measure adopted by the inspector is maintained, shall be	YES	NO	Both	YES	YES	Fine	Fine 3rd cat (EUR 8,700) If 4 cat (EUR 21.750)	Fine 3nd cat (EUR 8,700) If 4 cat (EUR 21.750)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	In the case of intentional imprisonment of up to two years	NO							

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		punishable by a third category fine. Paragraph 4, a person who is authorised, other than as an inspector, to adopt an identification measure and does not ensure that the measure is properly implemented shall be liable to a fine of the third category. Paragraph 5 In respect of the facts described in the third and fourth paragraphs, the person concerned may not be presumed to have force majeure if he does not inform the inspector without delay after having become aware that an identification measure has not been properly implemented or an identification measure has not been maintained.																
Article 211	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the	Article 10: 5 Adw Paragraph 1: a... b.Under customs legislation: 3°.displaying, surrendering or making available for	YES	NO	Both	YES	YES	Fine	Fine of 3rd cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Fine of 3th cat (EUR 8,700) and 5th cat (EUR 87,000). Maximum fine possibly up to 100 % of the duties evaded.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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;	consultation certain data media, or their content, and exhibiting, giving or making available for consultation false or falsified data media, or making the content thereof available for consultation in false or falsified form, for that purpose, a person who intentionally commits one of the acts described in paragraph 3 (a) or (b) of the first paragraph shall be liable to a term of imprisonment of up to six years' imprisonment or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.						Prison sentence	Detention up to 6 months. Crime up to 6 years.	NO		distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.			of 6 years, time-barred after 12 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;	Article 9: 2 Adw Paragraph 1 Where, in the case of goods placed under the special transit, storage, temporary admission, end-use, inward processing or outward processing procedures, the formalities for the completion of that procedure in breach of customs legislation are not completed or	NO	YES	Both	YES	YES	Fine	NO	NO	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		are not completed in good time, this shall constitute a failure in respect of which the inspector may impose an administrative penalty of up to EUR 335 on the person who is required to complete those formalities and on the person responsible for the failure to complete those formalities or on time. Paragraph 2 If goods placed under the transit procedure are not carried by a mandatory itinerary in breach of the second paragraph of Article 298 of the Union Customs Code Implementing Regulation or are not presented to the office of destination within the prescribed time limit in breach of Articles 276, second paragraph, 284, first paragraph, or 297, first paragraph, of the Union Customs Code Implementing Regulation, this constitutes a failure in respect of which the inspector is the person responsible for the goods in breach of the said Article 298, the second paragraph transports or fails to present the goods in good time in breach of the aforementioned Articles 276, second paragraph, 284, first paragraph, or 297,						other	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.		articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.			years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		first paragraph, and the person responsible for the failure in question may each impose an administrative fine of up to EUR 335. Paragraph 3 If, in breach of customs legislation, failure to complete, or to complete in good time, the formalities referred to in the first paragraph or failure to fulfil the obligations referred to in the second paragraph in breach of customs legislation gives rise to a customs debt and the resulting amount of import duties exceeds EUR 335, when, in breach of customs legislation, failure to complete those formalities or failure to fulfil those obligations in good time is due to intent or gross negligence on the part of one or more of the persons referred to in the first or second paragraphs, this shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.															

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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;	Artikel 9:4 Adw Lid 1 Het niet voldoen aan een verplichting voortvloeiend uit een vergunning welke is verleend ingevolge de douanewetgeving, vormt een verzuim ter zake waarvan de inspecteur degene die deze voorwaarde dient na te leven en degene door wiens toedoen die voorwaarde niet of niet tijdig wordt nageleefd een bestuurlijke boete van ten hoogste € 335 kan opleggen. Lid 2 Indien het in strijd met de douanewetgeving niet of niet tijdig vervullen van de in het eerste lid bedoelde voorwaarde een douaneschuld doet ontstaan en het daaruit voortvloeiende bedrag aan rechten bij invoer hoger is dan € 335, terwijl het in strijd met de douanewetgeving niet of niet tijdig vervullen van deze voorwaarde is te wijten aan opzet of grove schuld van één of meer van degenen, bedoeld in het eerste lid, vormt dit een vergrijp ter zake waarvan de inspecteur hem, onderscheidenlijk ieder van hen, een bestuurlijke boete van ten hoogste 100 percent van het bedrag aan rechten kan opleggen.	NO	YES	Both	YES	YES	Fine	NO	NO	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	NO	NO								
								other	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an							

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
									100 % of the amount of duty.	administrative fine not exceeding 100 % of the amount of duty.								
Article 242	Removal of goods from customs supervision;	Artikel 9:3 Adw Lid 1 Indien in een douane-entrepot een vermis wordt bevonden, vormt dit een verzuim ter zake waarvan de inspecteur de houder van de vergunning, onderscheidenlijk de houder van de regeling, een bestuurlijke boete van ten hoogste € 335 kan opleggen. Lid 2 Indien het in het eerste lid bedoelde vermis een douaneschuld doet ontstaan en het daaruit voortvloeiende bedrag aan rechten bij invoer hoger is dan € 335, terwijl dat vermis is te wijten aan opzet of grove schuld van de houder van de vergunning, onderscheidenlijk de houder van de	YES	YES	Both	YES	YES	Fine	NO	NO	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Ja, is mogelijk. Wet van Strafrecht kent strafartikel voor crimele organisaties. Frauduleus handelen is misdrijf, dit onderscheid wordt weergegeven in strafartikelen. Recidive kan bepalend zijn voor de hoogte van de geldboete. Rechter kan zwaarder staffen bij recidive.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	NO	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		regeling, vormt dit een vergrijp ter zake waarvan de inspecteur hem een bestuurlijke boete van ten hoogste 100 percent van het bedrag aan rechten kan opleggen. Artikel 10:3 Lid 1Degene die goederen waarvoor een in de douanewetgeving voorziene aangifte niet is gedaan, lost, laadt, vervoert, in enig gebouw, erf of besloten terrein inslaat, voorhanden heeft of daaruit uitslaat, koopt, verkoopt, te koop aanbiedt of aflevert, wordt gestraft met geldboete van de derde categorie of, indien dit bedrag hoger is, ten hoogste eenmaal het bedrag van de rechten bij invoer die ter zake van de goederen zijn verschuldigd. Lid 2Degene die een der in het eerste lid omschreven feiten begaat terwijl hij weet of vermoedt dat de rechten bij invoer ter zake van de in dat lid bedoelde goederen niet zijn voldaan, noch de heffing van die rechten overeenkomstig de douanewetgeving is verzekerd, wordt gestraft met gevangenisstraf van ten hoogste een jaar of geldboete van de						other	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		vierde categorie of, indien dit bedrag hoger is, ten hoogste eenmaal het bedrag van die rechten.																
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.	Artikel 9:2 Adw Lid 1 Indien voor goederen welke zijn geplaatst onder de bijzondere regelingen douanevervoer, opslag, tijdelijke invoer, bijzondere bestemming, of actieve veredeling of passieve veredeling, de formaliteiten ter beëindiging van die regeling in strijd met de douanewetgeving niet of niet tijdig worden vervuld, vormt dit een verzuim ter zake waarvan de inspecteur degene die die formaliteiten dient te vervullen en degene door wiens toedoen die formaliteiten niet of niet tijdig worden vervuld ieder een bestuurlijke boete van ten hoogste € 335 kan opleggen. Lid 2 Indien goederen die onder de regeling douanevervoer zijn geplaatst in strijd met artikel 298, tweede lid, van de Uitvoeringsverordening Douanewetboek van de Unie niet langs een	NO	YES	Both	YES	YES	Fine	NO	NO	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	NO	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		verplicht te volgen route worden vervoerd dan wel in strijd met de artikelen 276, tweede lid, 284, eerste lid, of 297, eerste lid, van de Uitvoeringsverordening Douanewetboek van de Unie niet binnen de voorgeschreven termijn bij het kantoor van bestemming worden aangebracht, vormt dit een verzuim ter zake waarvan de inspecteur degene die de goederen in strijd met genoemd artikel 298, tweede lid, vervoert, onderscheidenlijk de goederen in strijd met de genoemde artikelen 276, tweede lid, 284, eerste lid, of 297, eerste lid, niet tijdig aanbrengt, en degene door wiens toedoen het desbetreffende verzuim plaatsvindt, ieder een bestuurlijke boete van ten hoogste € 335 kan opleggen. Lid 3 Indien het in strijd met de douanewetgeving niet of niet tijdig vervullen van de in het eerste lid bedoelde formaliteiten of het in strijd met de douanewetgeving niet vervullen van de in het tweede lid bedoelde verplichtingen een douaneschuld doet ontstaan en het daaruit voortvloeiende bedrag aan rechten bij invoer hoger is dan € 335,						other	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		terwijl het in strijd met de douanewetgeving niet of niet tijdig vervullen van die formaliteiten, onderscheidenlijk niet vervullen van die verplichtingen, is te wijten aan opzet of grove schuld van één of meer van degenen, bedoeld in het eerste dan wel tweede lid, vormt dit een vergrijp ter zake waarvan de inspecteur hem, onderscheidenlijk ieder van hen, een bestuurlijke boete van ten hoogste 100 percent van het bedrag aan rechten kan opleggen. Artikel 9:4 2 1Het niet voldoen aan een verplichting voortvloeiend uit een vergunning welke is verleend ingevolge de douanewetgeving, vormt een verzuim ter zake waarvan de inspecteur degene die deze voorwaarde dient na te leven en degene door wiens toedoen die voorwaarde niet of niet tijdig wordt nageleefd een bestuurlijke boete van ten hoogste € 335 kan opleggen. 2Indien het in strijd met de douanewetgeving niet of niet tijdig vervullen van de in het eerste lid bedoelde voorwaarde een douaneschuld doet ontstaan en het daaruit voortvloeiende bedrag																

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		aan rechten bij invoer hoger is dan € 335, terwijl het in strijd met de douanewetgeving niet of niet tijdig vervullen van deze voorwaarde is te wijten aan opzet of grove schuld van één of meer van degenen, bedoeld in het eerste lid, vormt dit een vergrijp ter zake waarvan de inspecteur hem, onderscheidenlijk ieder van hen, een bestuurlijke boete van ten hoogste 100 percent van het bedrag aan rechten kan opleggen.																
Article 244(1)	Construction of a building in a free zone without the approval of the customs authorities;	There are no free zones in the Netherlands	N/A															
Article 244(2)	Failure of the person to lodge an entry summary declaration in accordance with Article 244(2) of the Code	There are no free zones in the Netherlands	N/A															
Article 245	Failure of the economic operator to present the goods brought into a free zone to customs;	There are no free zones in the Netherlands	N/A															
Article 245	the use of false statements or any other irregular means by an economic operator in	There are no free zones in the Netherlands	N/A															

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
	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																	
Article 257	Failure of the holder of the inward processing procedure to discharge a customs procedure within the time limit specified;	Article 9: 2 Adw Paragraph 1 Where, in the case of goods placed under the special transit, storage, temporary admission, end-use, inward processing or outward processing procedures, the formalities for the completion of that procedure in breach of customs legislation are not completed or are not completed in good time, this shall constitute a failure in respect of which the inspector may impose an administrative penalty of up to EUR 335 on the person who is required to complete those formalities and on the person responsible for	NO	YES	Both	YES	YES	Fine	NO	NO	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	NO	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		the failure to complete those formalities or on time. Paragraph 2 If goods placed under the transit procedure are not carried by a mandatory itinerary in breach of the second paragraph of Article 298 of the Union Customs Code Implementing Regulation or are not presented to the office of destination within the prescribed time limit in breach of Articles 276, second paragraph, 284, first paragraph, or 297, first paragraph, of the Union Customs Code Implementing Regulation, this constitutes a failure in respect of which the inspector is the person responsible for the goods in breach of the said Article 298, the second paragraph transports or fails to present the goods in good time in breach of the aforementioned Articles 276, second paragraph, 284, first paragraph, or 297, first paragraph, and the person responsible for the failure in question may each impose an administrative fine of up to EUR 335. Paragraph 3 If, in breach of customs legislation, failure to complete, or to						other	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.		offence.						

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		complete in good time, the formalities referred to in the first paragraph or failure to fulfil the obligations referred to in the second paragraph in breach of customs legislation gives rise to a customs debt and the resulting amount of import duties exceeds EUR 335, when, in breach of customs legislation, failure to complete those formalities or failure to fulfil those obligations in good time is due to intent or gross negligence on the part of one or more of the persons referred to in the first or second paragraphs, this shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.																
Article 262	Failure of the holder of the outward processing procedure to export the defective goods within the time limit;	Article 9: 2 Adw Paragraph 1 Where, in the case of goods placed under the special transit, storage, temporary admission, end-use, inward processing or outward processing procedures, the formalities for the completion of that procedure in breach of	NO	YES	Both	YES	YES	Fine	NO	NO	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years,			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		customs legislation are not completed or are not completed in good time, this shall constitute a failure in respect of which the inspector may impose an administrative penalty of up to EUR 335 on the person who is required to complete those formalities and on the person responsible for the failure to complete those formalities or on time. Paragraph 2 If goods placed under the transit procedure are not carried by a mandatory itinerary in breach of the second paragraph of Article 298 of the Union Customs Code Implementing Regulation or are not presented to the office of destination within the prescribed time limit in breach of Articles 276, second paragraph, 284, first paragraph, or 297, first paragraph, of the Union Customs Code Implementing Regulation, this constitutes a failure in respect of which the inspector is the person responsible for the goods in breach of the said Article 298, the second paragraph transports or fails to present the goods in good time in breach of the aforementioned Articles 276, second						Prison sentence	NO	NO		reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.			time-barred after 12 years.			
								other	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.	Default penalty, each of which may impose an administrative fine of up to EUR 335, shall be due to intent or serious misconduct on the part of one or more of the persons referred to in the first or second paragraphs, and shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.							

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		paragraph, 284, first paragraph, or 297, first paragraph, and the person responsible for the failure in question may each impose an administrative fine of up to EUR 335. Paragraph 3 If, in breach of customs legislation, failure to complete, or to complete in good time, the formalities referred to in the first paragraph or failure to fulfil the obligations referred to in the second paragraph in breach of customs legislation gives rise to a customs debt and the resulting amount of import duties exceeds EUR 335, when, in breach of customs legislation, failure to complete those formalities or failure to fulfil those obligations in good time is due to intent or gross negligence on the part of one or more of the persons referred to in the first or second paragraphs, this shall constitute an offence in respect of which the inspector may impose on him or each of them an administrative fine not exceeding 100 % of the amount of duty.															

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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	Artikel 10:2 Adw Degene die voor goederen die het douanegebied van de Unie verlaten: a.niet of niet tijdig een aangifte vóór vertrek indient als bedoeld in artikel 263 van het Douanewetboek van de Unie; wordt gestraft met een geldboete van de derde categorie.	YES	NO	Both	YES	YES	Fine	Fine 3rd cat (€ 8,700)	Fine 3rd cat (€ 8,700)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 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	Artikel 10:2 Adw (per 1 jan 2022): 1. Onderdeel b: b. in strijd met artikel 267, eerste lid, van het Douanewetboek van de Unie deze goederen niet langs een voorgeschreven route vervoert;. d. **in strijd met artikel 267, tweede lid, van het Douanewetboek van de Unie deze goederen niet aanbrengt;.**	YES	NO	Both	YES	YES	Fine	Fine 3rd cat (€ 8,700)	Fine 3rd cat (€ 8,700)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
												onerous in the event of a repeat offence.						
Article 267(2)	The use of false statements or any other irregular means by an economic operator in order to obtain an authorisation from the customs authorities for the introduction or exit of goods into or from the customs territory of the Union without presenting them to customs authorities in accordance with Article 267(2) of the Code;	Article 10: 5 Adw Paragraph 1: a.. b.Under customs legislation: 3°.displaying, surrendering or making available for consultation certain data media, or their content, and exhibiting, giving or making available for consultation false or falsified data media, or making the content thereof available for consultation in false or falsified form, for that purpose, a person who intentionally commits one of the acts described in paragraph 3 (a) or (b) of the first paragraph shall be liable to a term of imprisonment of up to six years' imprisonment or a fifth category fine or, if that amount is higher, not more than once the amount of the duties undercharged.	YES	NO	Both	YES	YES	Fine	Yes , 3rd Cat. (€ 8.700)	Yes , 3rd Cat. (€ 8.700)	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Yes, 6 months	NO								

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant 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	Article 10: 3 Adw Paragraph 1 If goods for which a declaration provided for in the customs legislation has not been made are stored, held, disposed of or disposed of, purchased, sold, offered for sale or delivered in any building, property or enclosed land, the person concerned shall be liable to a fine in the third category or, if that amount is higher, not more than once the amount of import duties due in respect of the goods.	YES	NO	Both	YES	YES	Fine	Fine of 3rd cat (EUR 8,700) When set up at 4 rd cat (EUR 21.750). Maximum fine possibly up to 100 % of the duties evaded.	Fine of 3rd cat (EUR 8,700) When set up at 4 rd cat (EUR 21.750). Maximum fine possibly up to 100 % of the duties evaded.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Yes, punishable by imprisonment of up to one year	NO								
Article 271	Failure of the person to lodge an exit summary declaration in accordance with Article 271 of the Code	Article 10: 3 Adw Paragraph 1 If goods for which a declaration provided for in the customs legislation has not been made are stored, held, disposed of or disposed of, purchased, sold, offered for sale or delivered in any building, property or	YES	NO	Both	YES	YES	Fine	Fine of 3rd cat (EUR 8,700) When set up at 4 rd cat (EUR 21.750). Maximum fine possibly up to 100 % of the duties evaded.	Fine of 3rd cat (EUR 8,700) When set up at 4 rd cat (EUR 21.750). Maximum fine possibly up to 100 % of the duties evaded.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years,			

www.parlament.gv.at

Article UCC	Infringement UCC	National law	Legal nature (Criminal / Administrative)		N/I	Liability		Type of the sanction /comment N°3	Thresholds / comment N° 4		Application of sanctions	Aggravating factors	Mitigating factors	Settlement	Time limitation / comment N° 2			Other relevant factors
			C	A		NP	LP		NP	LP					Initiating a procedure	Imposing a penalty	Executing a sanction	
		enclosed land, the person concerned shall be liable to a fine in the third category or, if that amount is higher, not more than once the amount of import duties due in respect of the goods.						Prison sentence	Yes, punishable by imprisonment of up to one year	NO		reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.			time-barred after 12 years.			
Article 274	Failure of the person to lodge a re-export notification in accordance with Article 274 of the Code	Article 10: 3 Adw Paragraph 1 If goods for which a declaration provided for in the customs legislation has not been made are stored, held, disposed of or disposed of, purchased, sold, offered for sale or delivered in any building, property or enclosed land, the person concerned shall be liable to a fine in the third category or, if that amount is higher, not more than once the amount of import duties due in respect of the goods.	YES	NO	Both	YES	YES	Fine	Fine of 3rd cat (EUR 8,700) When set up at 4 rd cat (EUR 21.750). Maximum fine possibly up to 100 % of the duties evaded.	Fine of 3rd cat (EUR 8,700) When set up at 4 rd cat (EUR 21.750). Maximum fine possibly up to 100 % of the duties evaded.	Customs can only impose fines. Imprisonment in combination with a fine can only be imposed by the court.	Yes, is possible. Criminal Law provides for a criminal article for criminal organisations. Fraudulent conduct is a crime, this distinction is reflected in criminal articles. Repeated infringement may determine the amount of the fine. The court may be more onerous in the event of a repeat offence.	NO	NO	Infringement becomes time-barred after 3 years. Offences with a prison sentence of up to 3 years, time-barred after 6 years. Crimes up to a maximum of 6 years, time-barred after 12 years.			
								Prison sentence	Yes, punishable by imprisonment of up to one year	NO								

www.parlament.gv.at