

**Member States capabilities in fighting tax crimes**

**Relevant legal definition(s) of tax-related offences**

	<b>Tax avoidance</b>	<b>Tax evasion</b>	<b>Money laundering</b>
<b>Italy</b>	is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	Article 10-bis of the law of 27 July 2000 (Income Tax Code)	Several normative acts (especially regarding direct taxation and VAT): <ul style="list-style-type: none"> <li>• D.P.R. 26 October 1972, n. 633 regarding VAT</li> <li>• D.P.R. 29 September 1973, n. 600 regarding the assessment of income taxes. For penalties D. Lgs. 10 March 2000, n. 74 (criminal) and D.Lgs. 18 December 1987, n. 471 (administrative)</li> </ul>	<ul style="list-style-type: none"> <li>• Article 648 of the Criminal Code</li> <li>• Article 648 bis of the Criminal Code</li> <li>• Article 648-ter 1 of the Criminal Code</li> </ul>
Nature of the offence	Administrative	<ul style="list-style-type: none"> <li>• Administrative</li> <li>• Criminal</li> </ul>	Criminal
Objective element	Under the chapter "Discipline of abuse of rights or tax avoidance", provides a definition of the abuse of rights and determines the manner in which the Italian Finance Administration can counter it.	List provided, including: Fraudulent return by using invoices or other documents for non-existent operations, fraudulent return by using other artifices, false tax return, failure to file tax returns, issuing of invoices or other documents for non-existent operation, concealment and destruction of accounting records, failure to pay withholding tax due or certified, failure to pay the VAT, undue offsetting, fraudulent avoidance of tax payment.	<ul style="list-style-type: none"> <li>• Anyone who, for the purpose of procuring a benefit for himself or others, acquires, receives or conceals money or property derived from any crime whatever, or in any way participates in causing it to be acquired, received or concealed.</li> <li>• Anyone who replaces or transfers money, property or other benefits derived from a malicious crime or carries out any other operation aimed at preventing the tracing of its illicit provenance</li> </ul>
Mental element	Intention	Intention	Intention
Sanction	Pecuniary penalty	Imprisonment from 1 to 6 years	<ul style="list-style-type: none"> <li>• Imprisonment from 2 to 8 years and fine</li> <li>• Imprisonment from 4 to 12 years and fine</li> <li>• Imprisonment from 2 to 8 years and fine</li> </ul>
Other tax-related crimes		N/C	
Aggravating / mitigating circumstances	N/C	N/C	N/C
Legal persons/natural persons	Both	<ul style="list-style-type: none"> <li>• For criminal only natural persons.</li> <li>• For administrative both legal and natural persons.</li> </ul>	Both
Other information			

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**Statistical data on tax avoidance, tax evasion and money laundering**

<b>Italy</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016 until Nov.</b>	<b>Comments</b>
<b>MONEY LAUNDERING</b>								
<b>FIU: Unità di Informazione Finanziaria (UIF)</b>								UIF receives and analyses the STRs received from the obliged entities and disseminates the results of its analysis.
Human Resources							137	The number of employees of the UIF has grown from 79 employees in 2008.
Budget (€)								
Type of FIU								Administrative
<b>Total number of reports disclosed</b>								
Including Suspicious Activity Reports (SARs)								
Including Suspicious Transaction Reports (STRs)	37.321	49.075	67.047	64.601	71.758	82.428	101.065 *	* STRs received during 2016.
Including Unusual Transaction Reports								
Including Cash Transaction Reports								
Including Currency Transaction Reports								
Including External Transaction Reports								
<b>Investigations (Guardia di Finanza, GdF)</b>								
Number of STRs received from the FIU	26.962	29.982	61.861	91.245	75.877	84.614	94.948	Only administrative investigations
Number of STRs investigated	22.728	21.621	17.245	85.483	85.581	76.414	79.336	
<b>Audits (Guardia di Finanza, GdF)</b>	504	530	474	396	408	477	362	One audit can give rise to numerous criminal and or administrative violations...
<b>Violations (Guardia di Finanza, GdF)</b>	416	442	553	482	495	564	419	(judicial law enforcement power)
Including Criminal violations	227	250	268	274	275	365	24	
Including Administrative violations	189	192	285	208	220	199	395	
Number of persons reported or placed on record	1.149	1.279	1.153	942	1.238	1.234	965	
<b>Court Cases</b>								
<b>Total number of proceedings started</b>								
Number of pending/unresolved court cases								
<b>Total number of convictions</b>								
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal								
Number of court cases resolved in another way								
<b>Number of court cases resolved in sentences</b>								
Amount of seized financial means								
Including natural persons								
Including corporate bodies								
Including fines								
Amount of fines								
Including imprisonment								
of which, conditional sentence								
of which, unconditional imprisonment								

**OTHER TAX-RELATED OFFENCES**



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Italy	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	<p>The UIF has developed a specific methodology: research the names involved in the ICIJ database, checks in the Italian Business register and in the archive of accounts and deposits, possible previous STRs on the same subject and financial evaluation of the transaction reported, involvement of foreign FIUs for further analysis.</p> <p>The Italian Agenzia delle Entrate (Inland Revenue Agency) and Guardia di Finanza undertook specific intelligence activities based on data contained and published in the ICIJ dataset. The work is ongoing, the Agency has identified the position of more than 700 Italian taxpayers linked as 'officers' and 500 as 'the bearer' to different offshore entities.</p>
Supervisory activities	
Investigations initiated	
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	