

## THE CRIME OF FRAUDULENT STATEMENT REFERRED TO IN ARTICLES 2 AND 3 OF D. LGS. March 10, 2000, N.74

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**Abstract:** *Tax Violations can result in the application of penalties. The tax penalties find their basis in the DL July 10, 1982, n. 429. Of great importance is the Legislative Decree No 74 of 2000 which introduced new crime called "crimes relating to statement". Among the crimes introduced by Legislative Decree No 74 of 2000 deserves special attention the crime of fraudulent statement. Article 2 provide for the fraudulent statement put in place by the use of invoices or other documents for nonexistent transactions. Article 3 provides for the fraudulent misrepresentation by other devices.*

*Many are the judgments of Cassation related to this crime. Remember the sentence 30176/ 2008 and the sentence 18765/2008.*

*Today in Italy the fraudulent statement is not punishable if it adheres to the tax shield, the new financial manoeuvre of amnesty.*

**Keywords:** *tax penalties, crimes relating to statement, fraudulent statement, transactions.*  
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