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Annex to

**the Report of the Commission based on Article 11 of the Council's framework
Decision of 29 May 2000 on increasing protection by criminal penalties and other
sanctions against counterfeiting in connection with the introduction of the euro**

{COM(2001) 771 final}

Annex to

the Report of the Commission based on Article 11 of the Council's framework Decision of 29 May 2000 on increasing protection by criminal penalties and other sanctions against counterfeiting in connection with the introduction of the euro¹

TABLES 3 - 7

Table 3 General offences (Article 3)

Article of the framework Decision	Article 3 (1) (a) (fraudulent making..)	Article 3 (1) (b) (fraudulent uttering..)	Article 3 (1) (c) (ex/:import, transport...).	Article 3 (1) (d) (fraudulent means to counterfeit) - instruments - holograms/components to protect against counterfeiting	Article 3 (2) (participation, instigation, attempt)
Belgium ²	Articles 162, 163, 173 Penal Code	Article 168, 169, 170 (coins); 176, 177, 178 (banknotes) Penal Code	Article 169, second sentence (coins) Article 177, second sentence (banknotes) Code Penal: no specific reference to export, transport) Articles 168 and 176 cover imports	Articles 180, 185bis ('objets & moyens' should cover computer programs & components for protection) 186 & 187bis Penal Code and Article 187 Penal Code	- attempts: Articles 1, 7, 52, 80, 81 Penal Code: together with: Articles 168, 169, 170, 176, 177, 178 Penal Code - instigation & participation Articles 66-69 Penal Code
Denmark	Article 166 Penal Code	Article 167 Penal Code	Articles 166 & 167 Penal Code, viewed in light of Article 21 Penal Code (attempts) and of Article 23: (accessory) Penal Code: <i>no specific reference to im/export & transport</i>	Articles 166 & 167 Penal Code, viewed in light of Article 21 Penal Code (attempts) and of Article 23: (accessory) Penal Code: <i>no specific reference to instruments adapted for counterfeiting like computer programs or components for protection like holograms</i>	Article 21 (attempts) and Article 23: (accessory/ instigation/ participation) Penal Code

¹ OJ L 140, 14.06.2000, p. 1

² Belgium has adopted a specific law to amend the Belgian Penal Code for the protection of the euro by criminal law, which entered into force on 3.7.2001.

Article of the framework Decision	Article 3 (1) (a) (fraudulent making..)	Article 3 (1) (b) (fraudulent uttering..)	Article 3 (1) (c) (ex/:import, transport...).	Article 3 (1) (d) (fraudulent means to counterfeit) - instruments - holograms/components to protect against counterfeiting	Article 3 (2) (participation, instigation, attempt)
Germany	Article 146 (1) No (1) Penal Code	Articles 146 (1) No (3) and 147 Penal Code	Article 146 (1) No 2 and Article 146 (1) No 3 Penal Code: <i>no specific reference to ex/ importation should fall under 'Sichverschaffen, res. ' im Verkehr bringen'; transportation (only as 'Beihilfe')</i>	-- <i>Draft new Article 149 (1)</i>	Articles 25 - 27 Penal Code ; attempts see Article 147 and Article 23 in relation Article 12 Penal Code
Greece ³	Article 207 Penal Code	Article 208 (1) Penal Code	Article 207 Penal Code	Article 211 Penal Code	attempts: Articles 42 Penal Code participation: Article 45, 47 Penal Code instigation: Article 46 Penal Code
Spain	Article 386, first paragraph, 1° Penal Code * the altering of currency is not covered * only covered the making of counterfeit currency, but not other «fraudulent making» of currency (in connection e.g. with Article 4 of	Articles 386 and 629 Penal Code	Article 386 Penal Code The export is not expressly covered. The transport and the reception can be considered included in the words “possession” and “acquisition” used by the Penal Code	Article 400 Penal Code * tools and means <i>adapted for the altering of currency</i> are not covered * the making or possession of holograms or other components of currency which serve to protect against counterfeiting can be considered covered by the general terms of Article 400 The words “making” and “possession” used by the Penal Code seem to include the reception and the obtaining The Framework Decision uses the	Articles 27, 28 and 29 and 15 and 16 Penal Code - instigators are considered as authors - complicity is punished - attempts are covered but not as regards the fraudulent uttering of counterfeit currency that has been received in good faith up to 50 000 pesetas (300,51 €)

³ Greece has prepared specific amendments for the Greek Penal Code to protect the euro against counterfeiting by criminal law which has entered into force on 19 October 2001.

Article of the framework Decision	Article 3 (1) (a) (fraudulent making..)	Article 3 (1) (b) (fraudulent uttering..)	Article 3 (1) (c) (ex/:import, transport...).	Article 3 (1) (d) (fraudulent means to counterfeit) - instruments - holograms/components to protect against counterfeiting	Article 3 (2) (participation, instigation, attempt)
	the Framework Decision)			terms “peculiarly adapted”, but the Penal Code uses instead “specifically aimed at”. A link with a particular crime of counterfeiting is required	
France	Article 442 (1) Penal Code	Article 442 (2) Penal Code	Article 442 (2) Penal Code; the Penal Code contains no specific reference to im/export	-- Draft new Article 442-5 Penal Code	Article 442 (8) Penal Code and 121 (7) Penal Code (except im/export)
Ireland	<i>Section 33 (1)2 Criminal Justice (Theft and Fraud Offences) Bill, 2000⁴</i>	<i>Section 34 Criminal Justice (Theft and Fraud Offences) Bill</i>	<i>Section 34 (2), 35 (1), 35 (2) and Section 37 (1) Criminal Justice (Theft and Fraud Offences) Bill 2000</i>	<i>Section 35 Criminal Justice (Theft and Fraud Offences) Bill 2000 (no specific reference to holograms/components for protection against counterfeiting)</i>	<i>Common law in relation to case law provides that the conduct of participating, instigating and attempting is punishable</i>

⁴ Ireland has prepared specific amendments for the Irish Penal Code to protect the euro against counterfeiting by criminal law which are currently before the Irish Parliament.

Article of the framework Decision	Article 3 (1) (a) (fraudulent making..)	Article 3 (1) (b) (fraudulent uttering..)	Article 3 (1) (c) (ex/:import, transport...).	Article 3 (1) (d) (fraudulent means to counterfeit) - instruments - holograms/components to protect against counterfeiting	Article 3 (2) (participation, instigation, attempt)
Italy ⁵	Article 453 (1) (2) Penal Code	Article 453 (3) – 454-455 Penal Code Art 453 (3) expressly provides the agreement (in concerto’)among individuals with different roles. Art. 455 provides uttering without agreements with other individuals	Articles 453(3) (4)-454-455 Penal Code Art 453 (3) (4) expressly provides the agreement among individuals with different roles. Art. 455 provides import, uttering , purchase, possession without agreement with other individuals; there is no specific reference to transport & export, they seem to be covered by the broad definitions of Article 453 & 455	Article 461 Penal Code	Common law in relation to case law provides that the conduct of participating, instigating and attempting is punishable
Luxembourg ⁶	<i>Article 162 (coins) Article 173 (banknotes) Penal Code</i>	<i>Article 169 (coins) Article 177 (banknotes) Penal Code</i>	<i>Article 169 (coins) Article 177 (banknotes) Penal Code</i>	<i>Article 180, 185, 186, 187-1 Penal Code</i>	<i>-Articles 51, 52 (‘crimes’) 53 (‘délits’) Penal Code (in combination with Articles 169, 177, 184, 185, 187, 187-1): attempts -Articles 66 - 69 Penal Code: participation and instigation</i>
Netherlands ⁷	Article 208 Penal Code	Article 209 Penal Code	Article 209 Penal Code (as amended by Act of 17 May 2001)	Article 214 Penal Code as amended by Act of 17 May 2001 (no specific reference made to holograms/ components for	Articles 47 (participation, instigation), 45 (attempt) Penal Code

⁵ Italy has adopted specific legislation (Decreto legge 25 9 2001 no. 350) -which entered into force in October 2001- which has been converted into legislation of 23 November 2001 No. 409 to comply with the framework Decision.

⁶ Luxembourg has prepared a law to amend the Luxembourg Penal Code to protect the euro against counterfeiting by criminal law (Draft Bill No 4785 amending the Penal Code and the Code on Penal Procedure) which is expected to enter into force before the end of the year.

Article of the framework Decision	Article 3 (1) (a) (fraudulent making..)	Article 3 (1) (b) (fraudulent uttering..)	Article 3 (1) (c) (ex/:import, transport...).	Article 3 (1) (d) (fraudulent means to counterfeit) - instruments - holograms/components to protect against counterfeiting	Article 3 (2) (participation, instigation, attempt)
				protection against counterfeiting ; but very broad definition)	
Austria ⁸	Article 232 (1) Penal Code	Article 232 (2) and Article 233 (1) No 2 Penal Code	Article 233 (1) No 1 (new) Penal Code (<i>befördern = transportieren</i>)	Article 239 Penal Code (new) <i>no specific reference to computer programs</i>	Articles 232, 233 & 239 in relation with Articles 12 & 15 Penal Code
Portugal ⁹	Articles 262 and 263 Penal Code According to Article 262, altering legal currency is only covered when the nominal value of the currency is increased Article 263 concerns only metallic money (depreciation of metallic money and manufacturing of metallic money with the same or higher value than the legal one)	Articles 264 and 265 Penal Code	Article 266 Penal Code (the fraudulent character of the uttering is defined in the Portuguese Penal Code by the aim of doing it as if the currency was legal)	Article 271 Penal Code (punishable as preparatory acts - necessary link with a particular offence under Articles 262 or 263-) Not mention of holograms or other currency components apart from paper	Articles 26 and 27 (participation and instigation), and Articles 23 ¹⁰ , 262, 263 (3), 264 (2), 265 (3), 266 (2) Penal Code

⁷ The Netherlands have adopted the legislation completing the Penal Code (Wet van 17 mei 2001 tot wijziging van het Wetboek van Strafrecht met betrekking tot valsheid in muntspciën en munt- en bankbiljetten (eurovalsemunterij)) and have adopted a specific Bill (Wet van 11 november 1999 etc.) to transpose Article 5 (a).

⁸ Austria has adopted some amendments to the Austrian Penal Code for the protection of the euro by criminal law, which entered into force on 7.3.2001.

Article of the framework Decision	Article 3 (1) (a) (fraudulent making..)	Article 3 (1) (b) (fraudulent uttering..)	Article 3 (1) (c) (ex/:import, transport...).	Article 3 (1) (d) (fraudulent means to counterfeit) - instruments - holograms/components to protect against counterfeiting	Article 3 (2) (participation, instigation, attempt)
Finland ¹¹	Chapter 37, Section 1 (1) Penal Code	Chapter 37, Section 1 (1) Penal Code (“transfers to another”)	Chapter 37, Section 1 (1) Penal Code	Chapter 37, Section 4 Penal Code, punishable as <i>preparation</i> of counterfeiting (‘supplies’ should cover components protecting currency)	-attempts: Chapter 37 Sections 1 (2), 2 (2), 3 (2) 5 (2) -Chapter 5, Section 1 (participation), Section 2 (instigation) Penal Code
Sweden ¹²	Chapter 14 Section 6 Penal Code	Chapter 14 Section 9 Penal Code	Chapter 14 Section 6a (no specific reference to im/exports) Penal Code	Chapter 23 Section 2 « preparation of crime » : ‘falsification tool or other such means’ Penal Code	Chapter 14 Section 12 juncto Chapter 23 Section 2 Penal Code: attempts ; participation & instigation to a crime: as a general principal of Swedish criminal law punishable if the crime can be sentenced with imprisonment
United Kingdom	Section 14 (1) Part II of the Forgery and Counterfeiting Act 1981	Section 15 Part II of the Forgery and Counterfeiting Act 1981	Section 15 and 16 Part II of the Forgery and Counterfeiting Act 1981	Section 17 Part II of the Forgery and Counterfeiting Act 1981	Accessories and Abettors Act 1861

Table 4 Additional Offences (Article 4) & Currency not issued but designed for circulation (Article 5)

Article of the framework Decision	Article 4 (additional offences)	Article 5 (a) (before 1.1.2002)	Article 5 (b) (currency not yet issued)
Belgium	Article 162 (coins) Article 173 (banknotes): ‘counterfeiting or falsifying coins &	Articles 162, 173, 180, 185 Penal Code (entered into force on 03.07.2001)	Articles 162, 173, 180, 185bis, 186 3rd sentence, 187bis Penal Code

⁹ Portugal has adopted some amendments to the Portuguese Penal Code which entered into force on 30.8.2001.

¹⁰ Not punishable attempting of fraudulent uttering of counterfeit currency when the author only knew that the currency was counterfeited after having received the same (Article 265 (2)), nor uttering of currency under art. 263, nor attempting as regards art. 271.

¹¹ Finland has adopted specific amendments of the Finnish Penal Code for the protection of the euro by criminal law, which entered into force on 29.5.2001.

¹² Sweden has adopted legislation adapting and completing existing legislation which entered into force on 1 April 2001.

Article of the framework Decision	Article 4 (additional offences)	Article 5 (a) (before 1.1.2002)	Article 5 (b) (currency not yet issued)
	banknotes includes the illegal use of legal facilities to produce the currency'		
Denmark	Articles 166, 167 together with Article 21 & 23 Penal Code	Article 171 (forgery) and Article 279 (fraud) Penal Code and depending on the circumstances, the rules on attempts to commit offences and acting as an accessory	Articles 166 & 167 Penal Code, viewed in light of Article 21 Penal Code (attempts) and of Article 23: (accessory) Penal Code
Germany	Article 146 (etc) Penal Code (in combination with case law)	Article 146 (etc) Penal Code	Article 146 (etc) Penal Code
Greece	Article 208bis Penal Code	-- (Amendment of Penal Code has entered into force on 19.10.2001)	Articles 207, 208 (1), 208bis Penal Code
Spain	Not covered by provisions of the Spanish Penal Code	Article 2 Constitutional Law 10/1998 (in force since 1 January 1999) and Article 387 Penal Code	Included in the general provisions. It must be taken into account that the altering of currency and the fraudulent making of currency using legal means have not been punished by the Spanish Penal Code
France	<i>draft new Article 442-1 Penal Code (not yet brought into legislative procedure)</i>	<i>new Article 442-15 in relation to Articles 442-1, 442-2, 422-5 until 422-14 Penal Code (still in legislative procedure)</i>	<i>new Article 442-15 in relation to Articles 442-1, 442-2, 422-5 until 422-14 Penal Code : « non pas encore cours légal' »</i>
Ireland	<i>Section 32 (1) (new definition of currency 'which has not been lawfully issued, but which would, on being so issued, be a currency note or coin') Criminal Justice (Theft and Fraud Offences) Bill, 2000</i>	<i>(not yet entered into force) Section 32 (1), (new definition 'currency note' and 'coin') (Theft and Fraud Offences) Bill, 2000</i>	<i>Section 32 (1) Criminal Justice (Theft and Fraud Offences) Bill, 2000</i>
Italy	--	Art. 52-quater added on the basis of legge no. 409/2001 to the D.Lgs. 24 giugno 1998 n. 213 (art. 52-quinquies provides administrative liability of legal persons)	--
Luxembourg	<i>Article 192-1 Penal Code</i>	<i>-- Article 3 of Draft Bill amending the relevant legislation</i>	<i>Article 192-2 Penal Code</i>
Netherlands	Articles 208, 209 & 214 (in relation with the Articles 45, 46 & 48) Penal Code	(Articles 1 & 3) Act of 11.11.1999 related to the prohibition of counterfeiting future euro coins & notes, when appropriate in relation with Article 84ter Penal Code	Article 210 Penal Code in relation with Articles 208, 209 & 214 Penal Code
Austria	Article 232 (3) new Penal Code	Article 241 Penal Code in relation with the Articles 232, 233, 239 Penal Code (currency not legal tender: Article 237 Penal Code in relation with the Articles 232, 233, 239 Penal	Article 241 Penal Code in relation with the Articles 232, 233, 239 Penal Code (currency not legal tender: Article 237 Penal Code in relation with the Articles 232, 233, 239 Penal

Article of the framework Decision	Article 4 (additional offences)	Article 5 (a) (before 1.1.2002) (Code)	Article 5 (b) (currency not yet issued) (Code)
Portugal	Not expressly provided for.	Article 255 (d) Penal Code	Article 255 (d) Penal Code
Finland	definition of 'counterfeited money' includes money which is not manufactured by the competent authority (Government proposal of 1991 on definition of counterfeited money)	Chapter 37 Section 12 (3) Penal Code in relation to provisions of Chapter 37 on 'money' (provision entered into force on 1 April 2000)	Chapter 37 Section 12 (3) Penal Code in relation to provisions of Chapter 37 on 'money'
Sweden	Chapter 14 Section 6 Penal Code and Chapter 14 Sections 6a & 9 : broad definition such as 'or otherwise forges', explained in the motivation of the Act amending the Penal Code	Chapter 14 Section 6, second sentence Penal Code (provision entered into force on 1.4.2001)	Chapter 14 Section 6, second sentence Penal Code
United Kingdom	Section 14 of the Forgery and Counterfeiting Act 1981 (found in Part II of the Act).	Offence of forgery <i>not of counterfeiting</i> - - banknotes: Part I (sections 1 to 5) of the Forgery and Counterfeiting Act 1981. Pre-circulation Euro notes may be treated as "instruments" under the forgery provisions of the Forgery and Counterfeiting Act 1981. <i>See Home Office Circular 10/2000.</i> - coins: Section 27(1) Part II of the Forgery and Counterfeiting Act 1981 Protected Coins (1999) Order (<i>See also point 2.5 Home Office Circular 10/2000</i>)	Part I (sections 1 to 5) of the Forgery and Counterfeiting Act. UK considers that such banknotes and coins may be treated as "instruments" under the <i>forgery provisions</i> of the Forgery and Counterfeiting Act 1981. <i>See Home Office Circular 10/2000.</i>

Table 5 Penalties (Article 6)

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
Belgium	<p>--Article 3 (1) (a) : Article 162, 163 : 5-10 years imprisonment, including the deprivation of one's rights as a citizen (Article 162); Article 173 : 15- 20 years imprisonment</p> <p>--various sentences, such as:</p> <p>~ imprisonment of 1 month up to 3 years (Article 169)</p> <p>imprisonment of 1 up to 5 years (Article 177)</p> <p>- imprisonment of 5 up to 10 years (Article 180, Article 186)</p> <p>- imprisonment of 8 days up to 1 year (Article 185bis, Article 187bis) Penal Code</p> <p>- fine of 5.200 - 200.000 BEF (Article 170) (€ 128,90 - € 4957,87)</p> <p>- imprisonment of 1 month up to 1 year and/or a fine of 10.000 - 200.000 BEF (Article 178) (€ 247,89 - € 4957,87)</p> <p>- imprisonment of 1 month up to 2</p>	<p>- Article 162: 5-10 years imprisonment ;</p> <p>- Article 173 Penal Code : 15- 20 years imprisonment</p>	<p>- Article 162, Article 180, Article 186: 5-10 years imprisonment</p> <p>- Article 173: 15- 20 years imprisonment</p> <p>- Article 185bis, Article 187bis Penal Code: 8 days up to 1 year imprisonment,</p>	Article 162, Article 173 Penal Code

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	years (Article 187)			
Denmark	-imprisonment of up to 12 years (Article 166 (1), Article 167) Penal Code	idem	- imprisonment up to 8 years (Article 171 Penal Code) - imprisonment up to 8 years (Article 286 (2) in relation with Article 279 Penal Code) -imprisonment of up to 12 years (Article 166 (1), Article 167) Penal Code	Article 166 (1) Penal Code ¹³
Germany	Article 146 (1)and Article 38 (2) Penal Code imprisonment of minimal 1 year-maximum of 15 years Article 149: -1 month up to 5 years (counterfeiting in general) -1 month up to 2 years or a fine (instruments adapted for counterfeiting)	Article 146 (1)and Article 38 (2) Penal Code imprisonment of minimal 1 year-maximum of 15 years	Article 146 (1)and Article 38 (2) Penal Code imprisonment of minimal 1 year-maximum of 15 years	Article 146 (1) Penal Code
Greece	- imprisonment of minimal 10 years and a fine (Article 207) -in petty crime cases : at least 3 months of imprisonment and a fine (Article 207, 208 (1)) - at least 1 year imprisonment and a fine (Article 211) - instigator & participant (Article 45 & 46) can be punished as a perpetrator - Articles 42 and 47 in relation with Article 83 provide for a specific lower punishment: a difference is	at least 1 year imprisonment and a fine (Article 208bis)	- imprisonment of minimal 10 years and a fine (Article 207) -in petty crime cases : at least 3 months of imprisonment and a fine (Article 207, 208 (1))	Article 207 Penal Code

¹³ Denmark has provided a declaration in connection with the adoption of the framework Decision to the effect that Article 6 (2) does not apply to counterfeiting that involves a reduction in value of legal tender, covered by Article 166 (2) Penal Code which provides up to 4 years imprisonment.

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	made between a full and a simple attempt or participation; various sanctions are applicable which can give rise to extradition; (only in case the judge has the possibility to mitigate to a maximum of half the maximum sentence of the perpetrator in case of the petty crimes (‘a simple perpetrator’), mentioned in the Articles 207 and 208 no extradition would be possible.)			
Spain	<p>With regard to Article 3 (1) (a) of the Framework Decision: * Article 386, first paragraph, 1° Penal Code: imprisonment of 8 to 12 years and fine (up to ten times the counterfeited sum) (accessory penalties possible, Articles 55 and 56).</p> <p>With regard to Article 3 (1) (b) of the Framework Decision: * Article 386, first paragraph, 3° Penal Code: imprisonment of 8 to 12 years and fine (up to ten times the counterfeited sum)) (accessory penalties possible, Articles 55 and 56).</p> <p>* Article 386, third paragraph (fraudulent uttering of counterfeit currency acquired in good faith, for an amount superior to 50 000 pesetas, € 300,51): arrest of nine to fifteen weekends and fine.</p> <p>* Article 629 Penal Code (fraudulent uttering of counterfeit</p>	- No penalties	(see precedent comments)	Article 386, first paragraph, 1° Penal Code (see also precedent comments)

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	<p>currency acquired in good faith, for an amount up to 50 000 pesetas, € 300,51): arrest of one to four weekends or fine.</p> <p>With regard to Article 3 (1) (c) of the Framework Decision: * Article 386, first paragraph, 2°: imprisonment of 8 to 12 years and fine (up to ten times the counterfeited sum) (accessory penalties possible, Articles 55 and 56).</p> <p>Article 386, second paragraph: imprisonment of 2 up to 4 years or of 4 up to 8 years and fine (up to the amount of the counterfeited sum) (accessory penalties possible, Article 56).</p> <p>With regard to Article 3 (1) (d) of the Framework Decision: * Article 400 Penal Code: same penalty as the fraudulent making of currency: imprisonment of 8 to 12 years and fine (up to ten times the counterfeited sum) (accessory penalties possible, Articles 55 and 56).</p> <p>With regard to Article 3 (2) of the Framework Decision: * Articles 27 and 61: the participants and instigators are considered authors and have the same penalty (see above) * Article 63: penalty for the accomplices. It depends on the penalty for the authors:</p>			

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	<p>imprisonment of 4 up to 8 years and fine (up to the amount of the counterfeited sum) when the penalty for the authors is imprisonment of 8 to 12 years and fine up to ten times the counterfeited sum.</p> <p>* Article 62: penalty with respect to the attempting. It depends on the penalty for the authors: imprisonment of 2 up to 4 years or of 4 up to 8 years and fine (up to half or up to the amount of the counterfeited sum) when the penalty for the authors is imprisonment of 8 to 12 years and fine up to ten times the counterfeited sum.</p>			
France	<p>-Article 3 (1) (a), (b) (c): up to 30 years of imprisonment and a fine up to 3 million francs (€ 458.015,26); (b) and (c) only if the act has been committed by a ‘criminal organisation’</p> <p>-Article 3 (1) (b) (c): 10 years of imprisonment and a fine up to 1 million francs (€ 152.671,75)</p> <p>-Article 3 (1) (d): (draft Article 442-5 Penal Code) imprisonment for up to 2 years and fines of up to € 30.000</p> <p>-Article 3 (2) : ‘accomplice’ is punishable as a perpetrator’ (Article 121-6 and Article 121-7 Penal Code)</p>	- (<i>legislation in preparation</i>)	<i>idem</i>	Article 442 (1) Penal Code
Ireland	- <i>Section 33 (2) Criminal Justice (Theft and Fraud Offences) Bill, 2000: unlimited fine and/or up to 10</i>	<i>idem</i>	<i>idem</i>	<i>Section 33 (2) Criminal Justice (Theft and Fraud Offences) Bill, 2000</i>

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	<p><i>years of imprisonment</i></p> <ul style="list-style-type: none"> - <i>Section 34 (3) Criminal Justice (Theft and Fraud Offences) Bill: -- unlimited fine and/or up to 10 years of imprisonment (Section 34 (1))</i> - <i>-- unlimited fine and/or up to 5 years of imprisonment (Section 34 (2))</i> - <i>Section 35 (3) Criminal Justice (Theft and Fraud Offences) Bill: -- unlimited fine and/or up to 10 years of imprisonment (Section 35 (1))</i> - <i>-- unlimited fine and/or up to 5 years of imprisonment (Section 35 (2))</i> - <i>Section 37 Criminal Justice (Theft and Fraud Offences) Bill: unlimited fine and/or up to 10 years of imprisonment</i> - <i>Section 36 (3) Criminal Justice (Theft and Fraud Offences) Bill: -- unlimited fine and/or up to 10 years of imprisonment (Section 36 (1))</i> - <i>-- unlimited fine and/or up to 5 years of imprisonment (Section 36 (2))</i> - <i>an attempt to commit an offence under sections 33, 34, 35, 36 or 37 attracts the same level of penalty (i.e. a maximum of 5 or 10 years respectively on conviction on indictment, as the principal offence</i> - <i>aiding, abetting, counselling or</i> 			<p><i>unlimited fine and/or up to 10 years of imprisonment</i></p>

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	<i>procuring -to these offences- is punished as the principal offence (Section 7 (1) of the Criminal Law Act 1997)</i>			
Italy	<p>-art. 453 P.C.: 3-12 years of imprisonment plus fine (1 million up to 6 million lira (€ 516,45 - € 3098,74))</p> <p>-art. 454 P.C.: 1-5 years of imprisonment plus fine (200.000 up to 1 million lira (€ 103,29 - € 516,45))</p> <p>-art. 455 P.C.: punishments provided by 453-454 P.C. reduced by 1/3 up to 1/2</p> <p>-art. 456 P.C.: increase of punishments provided by art. 453 and 455 in case of currency</p> <p>-art. 461 P.C.: 1-5 years plus fine (200.000 up to 1 million lira (€ 103,29 - € 516,45))</p>	--	Art. 52-quater D.Lgs. 8.06.2001.n.231 : punishments provided by articles 453, 454, 455, 456, 457, 461 P.C. reduced by 1/3 (if the crime and uttering take place before he 1.01.2002 and it is related to euro).	Article 453 Penal Code
Luxembourg	<p>- coins: 5 up to 10 years of imprisonment: (Articles 162 P.C.))</p> <p>-notes: 10 up to 15 years imprisonment: (Articles 173 P.C..)</p> <p>- coins: 1 month up to 3 years imprisonment (Article 169, 1st paragraph P.C.)</p> <p>- notes: 1 up to 5 years (Article 177, 1st paragraph P.C.)</p> <p>- coins: 8 days up to 2 years (Article 169, 2nd paragraph P.C.)</p> <p>- notes: 6 months up to 3 years (Article 177, 2nd paragraph P.C.)</p> <p>- coins: penalties provided for in the Articles: 180, 3rd and 4th indent,</p>	<i>idem</i>	<i>idem</i>	<i>Article 162 & 173 Penal Code</i>

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	<i>185, 1st indent, 186, 3rd and 4th indent and 187-1, 1st indent P.C. -notes: the penalties provided for in the Articles 180, 5th and 6th indent, 185, 2nd indent, 186, 5th and 6th indent and 187-1, 2nd indent P.C - attempts, participation and instigation: Articles 51, 52 juncto Articles 169, 177, 184, 185, 187 and 187-1 P.C..</i>			
Netherlands ¹⁴	-maximum up to 9 years imprisonment or a fine of the ‘fifth category’ ¹⁵ (Articles 208, 209 Penal Code) - maximum up to 4 years imprisonment or a fine of the ‘fifth category’ (Article 214 Penal Code) -attempts: reduction of a third of the main sentence (Article 45 (2) Penal Code)	maximum up to 9 years imprisonment or a fine of the ‘fifth category’ (Article 208)	-maximum up to 9 years imprisonment or a fine of the ‘fifth category’ (Article 208, 209 Penal Code) - maximum up to 4 years imprisonment or a fine of the ‘fifth category’ (Articles 210, 214 Penal Code)	Article 208 Penal Code
Austria	- Article 232 (1) Penal Code: imprisonment of 1 up to 10 years; - Article 232 (2) Penal Code: imprisonment of 1 up to 10 years --Article 233 (1) Penal Code: imprisonment of up to 3 years - Article 233 (2) Penal Code: if amount involved concerns more than 0.5 million Schilling (€ 36.336,42): imprisonment of (minimal) 6 months up to 5 years) - Article 239 Penal Code (new): imprisonment of up to 2 years	- Article 232 (3) in relation with Article 232 (1) Penal Code: imprisonment of 1 up to 10 years	- Depending on the offence mentioned in the Articles 232, 233 & 239 committed (Article 241 Penal Code): -- imprisonment of 1 up to 10 years -- imprisonment of up to 3 years (if amount involved concerns more than 0.5 million Schilling (€ 36.339,42): imprisonment of (minimal) 6 months up to 5 years) -- imprisonment of up to 2 years	Article 232 (1) Penal Code

¹⁴ In case of participation in a crime or attempts, punishable on the basis of the Articles 45, 46 & 48 Penal Code penalties are -as a general rule- decreased.

¹⁵ NLG 100.000 (€ 45.454,54)

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
Portugal	<p>Article 262 (1) Penal Code: imprisonment of 3 to 12 years</p> <p>Article 262 (2) Penal Code: imprisonment of 2 to 8 years</p> <p>Article 263 Penal Code: imprisonment up to 2 years or fine up to 240 days (every day of fine corresponds to a sum of 200 up to 100 000 escudos (from 1 to € 498,80), Article 47).</p> <p>Article 264 (1) Penal Code: imprisonment of 3 to 12 years (Article 262 (1))</p> <p>Article 265 (1) (a) Penal Code: imprisonment up to 5 years.</p> <p>Article 265 (2) (a) Penal Code: imprisonment up to 1 year or fine up to 240 days –see equivalencies above. Extradition is not possible (reservation to Article 2 of the European Convention)</p> <p>Article 266 (1) (a) Penal Code: imprisonment up to 3 years or fine (from 10 to 360 days, Article 47 – see equivalencies above-).</p> <p>Article 266 (1) (b) and (c) Penal Code: imprisonment up to 6 months or fine up to 60 days –see equivalencies above-</p> <p>Article 271 (1) Penal Code: imprisonment up to 1 year or fine up to 120 days –see equivalencies above. Extradition is not possible (reservation to Article 2 of the European Convention)</p>		idem	<p>The altering of metallic currency by reducing its value (depreciation) and the fraudulent making or manufacture, without a legal authorisation, of metallic currency with the same or a higher value than the legal one are punishable only up to 2 years imprisonment or by a fine</p> <p>See comments above on conducts not covered by Articles 262 and 263 Penal Code</p>
Finland	Penal Code:	idem	idem	Chapter 37 Section 2 (1)

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	<p>-- Chapter 37, Section 1 (1) : counterfeiting : imprisonment for minimal 4 months and at most 4 years</p> <p>-Section 2 (1) : aggravated counterfeiting : imprisonment of at least 2 and at most 10 years</p> <p>-Section 3 (1) : petty counterfeiting : fine or imprisonment for at most 2 years</p> <p>-Section 4 (1) : preparation of counterfeiting : fine or imprisonment for at most 2 years</p> <p>-Section 5 (1) : use of counterfeit money : fine or imprisonment of at most 1 year</p> <p>-- Chapter 5, Section 1 (partnership in an offence) and section 2 (incitement) : the sentence for a person participating (partnership) or instigating the crime is the same as for the offender (for counterfeiting is 4 months-4 years, aggravated counterfeiting 2 years-10 years and the preparation of counterfeiting at most 2 years)</p> <p>-Chapter 5 Section 3 (aiding and abetting) and chapter 4 section 1 (attempt) the punishment for an abettor of for an attempted crime shall be reduced so that the sentence will be at most 3/4 of the most severe penalty provided and at</p>			(aggravated counterfeiting)

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	<p>least the general minimum penalty (of 14 days). In these cases the punishment for the counterfeiting is reduced to 14 days-3 years, the aggravated counterfeiting 14 days-7 years and 6 months and the preparation of counterfeiting 14 days-18 months of imprisonment</p>			
Sweden	<p>-- counterfeiting of currency: <i>-imprisonment for at most 4 years;</i> - if a petty crime : a fine or imprisonment for at most 0.5 year <i>-if the crime is gross: imprisonment for at least 2 and at most 8 years (3 (1) (a) & (b);</i> -- imprisonment of at most 2 years; if the crime is petty to a fine or at most 0.5 year of imprisonment : if the crime is gross: imprisonment of at least 0.5 and at most 4 years (3 (1) (c) -- sentence less than the lowest/minimum and the highest/maximum (3 (1) (d) -- punishment for attempt shall be at most what is applicable to a completed crime and not less than imprisonment if the least punishment for the completed crime is imprisonment for 2 years or more (Chapter 23, Section 1) ; no punishment shall be imposed if the crime, had it been completed, would have been regarded as petty</p>	idem	-imprisonment for at least 2 and at most 8 years	Chapter 14 Section 6 Penal Code

Penalties: Article of the framework Decision	Article 3: general offences of counterfeiting	Article 4 : additional offences of counterfeiting	Article 5 : criminal law protection before 2002 and currency not issued but designated for circulation	Article 6 (2) maximum not less than 8 years of imprisonment in case of conduct ex Article 3 (1) (a)
	(Chapter 14, Section 12) --participation & instigation: punishment as a perpetrator (Chapter 23 Section 4)			
United Kingdom	<p>Section 6(2) and 6(3) of the Forgery and Counterfeiting Act 1981 applies to the offences covered by Part I of that Act: -conviction on indictment : imprisonment up to 10 years (Sections 1, 2, 3, 4, 5 (1) (3)) -conviction on indictment : imprisonment up to 2 years (Section 5 (2) or (4))</p> <p>Section 22(1)(b)(ii) and 22(2) of the Forgery and Counterfeiting Act 1981 applies to the offences covered by Part II of that Act : - imprisonment up to 10 years (Sections 14(1), 15(1), 16(1), 17(1))</p>	<p>Section 22(1)(b)(ii) and 22(2) of the Forgery and Counterfeiting Act 1981 applies to the offences covered by Part II of that Act : - imprisonment up to 10 years (Sections 14(1))</p>	<p>(before 01.01.2002)- Section 6(2) and 6(3) of the Forgery and Counterfeiting Act 1981 applies to the offences covered by Part I of that Act: -conviction on indictment : imprisonment up to 10 years (Sections 1, 2, 3, 4, 5 (1) (3))</p> <p>-Section 22(1)(b)(ii) and 22(2) of the Forgery and Counterfeiting Act 1981 applies to the offences covered by Part II of that Act : - imprisonment up to 10 years (Sections 14(1))</p>	<p>Section 6(2) and 6(3) of the Forgery and Counterfeiting Act 1981 applies to the offences covered by Part I of that Act Section 22(1)(b)(ii) and 22(2) of the Forgery and Counterfeiting Act 1981 applies to the offences covered by Part II of that Act</p>

Table 6 Jurisdiction (Article 7)

Article of the framework Decision	Article 7 (1) first intend general jurisdiction	Article 7 (2) specific jurisdiction euro Member States
Belgium	Article 3 Penal Code	Article 6 (2), Article 10 Code of Penal Procedure
Denmark	Article 6 Penal Code (territorial jurisdiction), Article 7 (jurisdiction <i>ratione personae</i>), Article 8 (indents 1 - 4 and 6) Penal Code	Article 8 (5) Penal Code
Germany	Article 3 Penal Code	Article 6 Penal Code ('nationality' is not relevant)
Greece	Articles 3 - 13 Code of Penal Procedure (especially Article 5)	Articles 3 - 13 Code of Penal Procedure (especially Article 8)
Spain	Article 23 (1), (2), (3) (e) et (4) (d) Constitutional Law of the Judiciary (see precedent comments on conducts that are not punished by the Spanish Penal Code)	Article 23 (1), (2) and (3) (e) Constitutional Law of the Judiciary (see precedent comments on conducts that are not punished by the Spanish Penal Code)
France	Article 113 - 2 Penal Code	<i>draft new Article 113 - 10 Penal Code extending jurisdiction</i>
Ireland	common law	<i>Section 37 (1) as amended 21 June 2001 Criminal Justice (Theft and Fraud Offences) Bill</i>
Italy	Article 6 Penal Code	Article 7 (3) Penal Code
Luxembourg	<i>Article 5 & Article 7ter Code on Penal Procedure¹⁶</i>	<i>Article 7 Code on Penal Procedure¹⁷</i>
Netherlands	Article 3 Penal Code	Articles 4 (3) and 5 Penal Code
Austria	Article 62 & 65 (1) Penal Code	Article 64 (1) (4) Penal Code in relation to money counterfeiting
Portugal	Article 4 Penal Code	Article 5 Penal Code
Finland	Chapter 1, Section 1 Penal Code	Chapter 1, Section 7; point 1 Decree for application of Section 7
Sweden	Chapter 2 Section 1 Penal Code	Chapter 2 Section 3 point 6 'universal jurisdiction'
United Kingdom	Part I of the Criminal Justice Act 1993. Section 2 provides for jurisdiction to be taken over offences of dishonesty where any "relevant event" takes place within the jurisdiction. The Criminal Justice Act 1993 (Extension of Group A Offences) Order 2000 added certain offences from the Forgery and Counterfeiting Act 1981 to the Group A offences in Part I of the Criminal Justice Act 1993.	UK has not -at present- taken measures providing for 'universal jurisdiction' not having adopted the Euro.

¹⁶ «Code d'instruction criminelle».

¹⁷ *idem*.

Table 7 Liability of legal persons (Article 8) & sanctions for legal persons (Article 9)

Article of the framework Decision	Article 8 (1) liability legal person	Article 8 (2) liability legal person in case of lack of supervision	Article 9 (1) sanctions legal persons	Article 9 (2) sanctions legal persons in case of lack of supervision
Belgium	Article 5 Penal Code	Article 5 Penal Code	Article 7bis etc Penal Code: -fines up to, for example of 18 Mio up to 96 Mio BEF (€ 446.317,87 - € 2.380.362) for counterfeiting of banknotes. (Article 41 bis, Section VI, first Book, Chapter II Penal Code) and - special confiscation measures, such as : -- dissolution -- closure -- publication of the court's decision :	idem
Denmark ¹⁸	Article 306 Penal Code	Article 306 Penal Code in relation with Chapter 5 (Articles 25 - 27) of the Penal Code	a fine (level determined by case law; Article 306 in relation with Chapter 5 Penal Code)	a fine (level determined by case law; Article 306 in relation with Chapter 5 Penal Code)
Germany	Article 30 «Gesetz über Ordnungswidrigkeiten» in relation with <i>an amendment -which is in preparation- and which should transpose Article 8 (1), third indent by completing Article 30</i>	Article 130 «Gesetz über Ordnungswidrigkeiten» in relation with Article 30 «Gesetz über Ordnungswidrigkeiten»	(administrative/ 'non criminal')fines of up to 1 Mio DM (€ 511.291,88) (and higher if necessary to neutralise the financial advantage of the offence): Article 30 in relation with Article 17 «Gesetz über Ordnungswidrigkeiten», in combination with other measures, such as a civil law action for damages or commercial law sanctions, such -in serious cases- as a winding up of a company	fines of up to 1 Mio DM (€ 511.291,88) Article 130 «Gesetz über Ordnungswidrigkeiten»
Greece	Article 8 (5) Bill of the Ministry of Economy on (provision concerning)	Article 8 (5) Bill of the Ministry of Economy on (provision concerning)	By decision of the Minister of Finance:	idem

¹⁸ Denmark has adopted a specific amendment to the Danish Penal Code to realise criminal liability of legal persons, which entered into force on 1.5.2001

Article of the framework Decision	Article 8 (1) liability legal person	Article 8 (2) liability legal person in case of lack of supervision	Article 9 (1) sanctions legal persons	Article 9 (2) sanctions legal persons in case of lack of supervision
	putting into circulation euro-coins and -banknotes and other related provisions	putting into circulation euro-coins and -banknotes and other related provisions	a) an administrative fine (50% of the amount of the offence or a maximum amount 1 Mio euro) and/or b) a temporary or permanent prohibition to carry out business activity and/or c) the provisional or permanent exclusion of public services or funding	
Spain	-- (Only possible civil liability under circumstances set at Article 120, 3° and 4° Penal Code)	-- (Only possible civil liability under circumstances set at Article 120, 3° and 4° Penal Code)	-- (Some provisions in the sectorial administrative legislation: e.g. prohibition to enter into contracts with public administrations (Law on State Contracts, Article 20). It is not considered an administrative sanction)	--
France	Article 442-14 in relation with Article 121-2 Code Penal	Article 442-14 in relation with Article 121-2 Code Penal	See Article 442-14 Code Penal: *fine (Article 131-38) *sanctions provided for in Article 131-39 *confiscation (Article 442-13)	See Article 442-14 Code Penal: *fine (Article 131-38) * sanctions provided for in Article 131-39 * confiscation (Article 442-13)
Ireland	<i>Section 58 Criminal Justice (Theft and Fraud Offences) Bill, 2000</i>	<i>Section 58 Criminal Justice (Theft and Fraud Offences) Bill, 2000</i>	<i>unlimited fine: Section 56 (1) (Criminal Justice (Theft and Fraud Offences) Bill , 2000</i>	<i>unlimited fine: Section 56 (1) +Criminal Justice (Theft and Fraud Offences) Bill, 2000</i>
Italy	Art. 25-bis Decreto legislativo (D lgs.) 8.06.2001n.231 Art. 52-quinquies D.lgs. 24.06.1998 n.213 (euro not yet issued)	Articles 6 and 7 of the D. Lgs. No. 231/2001	Article 6 D. Lgs. 350/2001 (amended by Act No. 450/2001) inserting Article 25bis into D. Lgs. 231/2001 juncto Article 10 D.Lgs. 231/2001: quota system of fines (every quota has a minimum of 500.000 (€ 258,23) lire and a maximum up to 3 Mio lire (€ 1.549,37)) (Art. 25-bis D.lgs. 8.06.2001n.231: - fine of 300-800 shares for crimes	Article 6 D. Lgs. 350/2001 (amended by Act No. 450/2001) inserting Article 25bis into D. Lgs. 231/2001 juncto Article 10 D.Lgs. 231/2001: quota system of fines (every quota has a minimum of 500.000 (€ 258,23) lire and a maximum up to 3 Mio lire (€ 1.549,37)) (idem)

Article of the framework Decision	Article 8 (1) liability legal person	Article 8 (2) liability legal person in case of lack of supervision	Article 9 (1) sanctions legal persons	Article 9 (2) sanctions legal persons in case of lack of supervision
			<p>provided by art. 453</p> <ul style="list-style-type: none"> - fine up to 500 shares for crimes provided by art. 454-461 - referring to crimes provided by art 455 (a) the fine concerning art. 453 is reduced by 1/3-1/2 - referring to crimes provided by art 455 (b) the fine concerning art. 454 is reduced by 1/3-1/2 <p>As a general principle special measures can also be imposed, such as: exclusion from entitlement to public benefits</p> <p>Art. 52-quinquies D.lgs. 24.06.1998 n.213 (euro not yet issued and crime taking place before 31.12.2001): fine provided by art 25- bis D.lgs. 8.06.2001n.231 reduced by 1/3 (the reduction is not provided if the uttering takes place after 31.12.2001))</p>	
Luxembourg	<i>-- A draft Bill is in preparation introducing into the Penal Code as a general principal the (criminal) liability of legal persons</i>	<i>-- A draft Bill is in preparation introducing into the Penal Code as a general principal the (criminal) liability of legal persons</i>	<i>idem</i>	<i>idem</i>
Netherlands	Article 51 Code Penal	Article 51 Code Penal	<ul style="list-style-type: none"> -fine of the fifth or -if appropriate-sixth¹⁹ category Article 23 (7) Penal Code -penalties other than imprisonment, such as ‘deprivation of illegally obtained benefits’ (Article 36 e Penal Code) 	<ul style="list-style-type: none"> -fine of the fifth or -if appropriate-sixth²⁰ category Article 23 (7) Penal Code -penalties other than imprisonment, such as ‘deprivation of illegally obtained benefits’ (Article 36 e Penal Code)
Austria	See declaration made in OJ L 140, 14.6.2001, p.1 ²¹	See declaration made in OJ L 140, 14.6.2001, p.1	See declaration made in OJ L 140, 14.6.2001, p.1	See declaration made in OJ L 140, 14.6.2001, p.1

¹⁹ NLG 1 million (€ 454.545,45).

²⁰ NLG 1 million (€ 454.545,45).

Article of the framework Decision	Article 8 (1) liability legal person	Article 8 (2) liability legal person in case of lack of supervision	Article 9 (1) sanctions legal persons	Article 9 (2) sanctions legal persons in case of lack of supervision
Portugal	(-)	(-)	(-)	(-)
Finland	Chapter 9, Section 1 and Section 2, Section 14 Penal Code	Chapter 9, Section 1 and Section 2 Penal Code	- a corporate fine of 5.000 and at most 5 Mio FIM (€ 841,75 - € 841.750,84) (Chapter 9, Section 5 Penal Code) - various administrative measures	- a corporate fine of 5.000 and at most 5 Mio FIM (€ 841,75 - € 841.750,84) (Chapter 9, Section 5 Penal Code) - various administrative measures
Sweden	Chapter 36 Section 7 Penal Code	Chapter 36 Section 7 Penal Code	- at least 10.000, at most 3 Mio Swedish crowns (€ 1.066,09 - € 319.829,42); Chapter 36 Section 8 juncto Sections 9 & 10	- at least 10.000, at most 3 Mio Swedish crowns (€ 1.066,09 - € 319.829,42); Chapter 36 Section 8 juncto Sections 9 & 10
United Kingdom	Section 5 Interpretation Act 1978 ("person" may be interpreted as a natural person or a legal person)	no information	no information	no information

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²¹ DECLARATION BY THE REPUBLIC OF AUSTRIA

Austria refers to the possibility afforded to it in Article 18(2) of the second Protocol to the Convention on the Protection of the European Communities' Financial Interests (OJ C 221, 19.7.1997, p. 11) not to be bound by Articles 3 and 4 of that Protocol for five years, and hereby states that it will fulfil its obligations under Articles 8 and 9 of the framework Decision within the same period.