

Glossary of Italian, English and German terms: A–C

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Italian legal, banking, tax and procedural terms used in Lugano, beginning with the letters A to C, with their English equivalent or explanation, the German term in its Swiss form where Swiss law is concerned, and the chapters of the book in which they appear. (CH) marks a term of Swiss law, (IT) a term of Italian law.

Italian	English	German	Chapter
<i>abusivismo finanziario</i> (IT)	unauthorized provision of financial services (Art. 166 TUF)	unerlaubte Finanzdienstleistung	E.IV
<i>accertamento con adesione</i> (IT)	tax settlement agreed with the tax office	einvernehmliche Veranlagung (Italien)	E.IV, F.II
<i>accettazione dell'eredità</i> (IT)	acceptance of an inheritance	Annahme der Erbschaft	J.III
<i>accordo sui frontalieri</i>	Cross-border Workers Agreement of 2020	Grenzgängerabkommen	H.I
<i>accusatore privato</i> (CH)	private claimant in criminal proceedings (Art. 118 CrimPC)	Privatklägerschaft	H.IV
<i>acquisto di fondi da parte di persone all'estero</i> (CH)	acquisition of real estate by persons abroad (Lex Koller)	Erwerb von Grundstücken durch Personen im Ausland	G.IV
<i>adeguata verifica della clientela</i> (IT)	customer due diligence (D.Lgs. 231/2007)	Sorgfaltspflichten (Kundenidentifizierung)	G.III

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<i>agente di cambio</i> (IT)	stockbroker (historical member of an Italian exchange)	Börsenmakler (Agente di cambio)	D.II
<i>Agenzia delle Entrate</i> (IT)	Italian Revenue Agency	italienische Steuerverwaltung	J.III
<i>alta giustizia</i>	(hist.) high jurisdiction, criminal justice over life and limb	Hochgerichtsbarkeit, Blutgericht	A.II
<i>amministratore</i> (IT)	director of an SpA or Srl	Verwaltungsrat (AG), Geschäftsführer (GmbH)	E.III, J.III
<i>amministrazione del fallimento</i> (CH)	bankruptcy administration	Konkursverwaltung	H.IV
<i>amministrazione di sostegno</i> (IT)	court-ordered support for incapable adults; nearest Swiss measure is deputyship	Beistandschaft (nächstes Äquivalent)	J.III
<i>amministrazione effettiva</i> (CH)	place of effective management (tax residence of companies)	tatsächliche Verwaltung	F.II
<i>Amministrazione federale delle contribuzioni</i> (AFC) (CH)	Federal Tax Administration (FTA)	Eidgenössische Steuerverwaltung (ESTV)	E.II, G.IV, H.II
<i>amministrazione infedele</i> (CH)	criminal mismanagement (Art. 158 SCC)	ungetreue Geschäftsbesorgung	D.III, G.II
<i>anagrafe</i> (IT)	population register	Einwohnerregister	E.V, H.II, H.II
<i>anagrafe degli italiani residenti all'estero</i> (AIRE) (IT)	register of Italians resident abroad	Register der Auslanditaliener (AIRE)	E.V, H.II
<i>anagrafe tributaria</i> (IT)	Italian central tax database	zentrale Steuerdatenbank (Italien)	H.II

Italian	English	German	Chapter
<i>apostille</i>	apostille (Hague Convention of 1961)	Apostille	A.III, E.V, J.III
<i>appaltatore del dazio</i>	(hist.) toll farmer	Zollpächter	A.IV
<i>appalto</i>	(hist.) tax farming; (mod.) works contract (Art. 363 CO)	Steuerpacht; Werkvertrag	A.I
<i>appello</i>	appeal on facts and law	Berufung	J.III
<i>appropriazione indebita</i>	misappropriation (Art. 138 SCC)	Veruntreuung	G.III
<i>assemblea dei soci</i>	members' meeting (Sagl, Srl)	Gesellschafterversam- mlung	F.II, J.III
<i>assemblea generale</i> (CH)	general meeting of an SA	Generalversammlung	J.III
<i>assistenza amministrativa in materia fiscale</i> (CH)	administrative assistance in tax matters	Amtshilfe in Steuersachen	E.II, G.IV, H.II
<i>assistenza giudiziaria internazionale in materia penale</i> (CH)	international mutual assistance in criminal matters	internationale Rechtshilfe in Strafsachen	D.IV, G.III, H.I
<i>Associazione Bancaria Ticinese</i> (ABT) (CH)	Ticino Bankers' Association	Tessiner Bankiervereinigung	C.IV, E.I, E.IV
<i>associazione di tipo mafioso</i> (IT)	mafia-type association (Art. 416-bis c.p.)	mafiaartige Vereinigung	D.IV
<i>Associazione svizzera dei banchieri</i> (ASB) (CH)	Swiss Bankers Association (SBA)	Schweizerische Bankiervereinigung (SBVg)	D.III, E.I
<i>assoggettamento illimitato</i> (CH)	unlimited tax liability (residence)	unbeschränkte Steuerpflicht	H.III
<i>atto d'accusa</i> (CH)	indictment (Art. 325 CrimPC)	Anklageschrift	J.II
<i>atto di carenza di beni</i> (CH)	certificate of loss after unsuccessful enforcement	Verlustschein	J.III
<i>atto di citazione</i> (IT)	writ of summons; no Swiss equivalent (claim filed with the court)	Klageschrift mit Ladung (Italien)	J.III

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<i>atto di precetto</i> (IT)	formal demand for payment under an enforceable title; differs from the Swiss precetto esecutivo	Zahlungsaufforderung vor Zwangsvollstreckung	J.III
<i>atto pubblico</i>	public deed	öffentliche Urkunde	H.IV, J.III
<i>autodenuncia esente da pena</i> (CH)	penalty-free voluntary disclosure (Art. 175(3) DBG)	straflose Selbstanzeige	E.II
<i>autoliquidazione</i> (IT)	self-assessment (inheritance tax since 2025)	Selbstveranlagung	E.V
<i>autoriciclaggio</i> (IT)	self-laundering (Art. 648-ter.1 c.p.); in Switzerland covered by Art. 305bis SCC	Selbstgeldwäscherei	E.II, E.IV, G.II
<i>autorità di conciliazione</i> (CH)	conciliation authority (Art. 197 CPC)	Schlichtungsbehörde	H.IV
<i>autorità di protezione</i> (CH)	child and adult protection authority	Kindes- und Erwachsenenschutzbehörde (KESB)	J.III
<i>Autorità federale di vigilanza sui mercati finanziari</i> (FINMA) (CH)	Swiss Financial Market Supervisory Authority	Eidgenössische Finanzmarktaufsicht	E.I, E.III, I.II
<i>avente economicamente diritto, avente diritto economico</i> (CH)	beneficial owner (Art. 4 AMLA); Italian: titolare effettivo	wirtschaftlich berechtigte Person	J.III
<i>avviso di accertamento</i> (IT)	notice of tax assessment	Veranlagungsverfügung (nächstes Äquivalent)	H.III
<i>avvocato</i>	lawyer, attorney	Rechtsanwalt, Anwalt	J.III
<i>avvocato e notaio</i> (CH)	lawyer and notary (combined in Ticino)	Anwalt und Notar	J.III
<i>azione</i> (CH)	share; (Swiss colloquial) special offer	Aktie; Aktion	G.IV, J.I, J.III

Italian	English	German	Chapter
<i>azione al portatore</i>	bearer share	Inhaberaktie	G.I
<i>azione di riduzione</i>	action for abatement to restore a compulsory share	Herabsetzungsklage	E.V
<i>azione revocatoria</i>	avoidance action (actio pauliana; Art. 285 DEBA)	paulianische Anfechtung	H.IV
<i>baliaggi comuni</i>	(hist.) common bailiwicks ruled jointly by several cantons	gemeine Herrschaften, ennetbirgische Vogteien	B.III
<i>baliaggio, baliaggi</i>	(hist.) bailiwick(s) ruled by the Confederates, 1403–1798	Vogtei, Landvogteien	A.II, B.III
<i>balivo</i>	(hist.) bailiff (synonym of landfogto)	Landvogt	A.II
<i>banca cantonale</i> (CH)	cantonal bank	Kantonalbank	C.III, C.IV
<i>Banca d'Italia</i> (IT)	Bank of Italy	Banca d'Italia	D.II, E.IV, I.II
<i>Banca dello Stato del Cantone Ticino</i> (BancaStato) (CH)	Ticino's cantonal bank	Banca dello Stato (Tessiner Kantonalbank)	C.IV, D.I, E.I
<i>Banca nazionale svizzera</i> (BNS) (CH)	Swiss National Bank (SNB)	Schweizerische Nationalbank (SNB)	C.IV, E.I
<i>banche borsistiche</i> (CH)	stock-exchange banks	Börsenbanken	E.IV
<i>banche popolari</i>	cooperative people's banks	Volksbanken	C.IV
<i>battuti, disciplini</i>	(hist.) penitential confraternities	Geisslerbruderschaften	B.III
<i>beneficiaria apparente</i>	apparent beneficiary (Protocol to the DTC)	scheinbar Berechtigter	H.III
<i>beneficiario effettivo</i>	beneficial owner (treaty sense)	Nutzungsberechtigter	H.III
<i>beneficio</i>	(hist.) ecclesiastical benefice	Pfründe	B.III

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<i>beneficio d'inventario</i>	acceptance subject to inventory (Art. 580 CC)	öffentliches Inventar	E.V
<i>beni a duplice impiego</i>	dual-use goods	Güter mit doppeltem Verwendungszweck (Dual-Use-Güter)	G.II
<i>beni comuni</i>	(hist.) commons	Gemeingüter, Allmend	B.I
<i>blocco dei beni</i> (CH)	asset freeze after a report (Art. 10 AMLA)	Vermögenssperre	G.III
<i>borghesi</i>	(hist.) burghers of Locarno, one of its three corporations	Bürger	B.I
<i>borgo, borghi</i>	(hist.) market town	Flecken, Marktflecken	A.I, B.I
<i>briccola</i>	(hist.) smuggler's back-basket	Rückentragkorb der Schmuggler	A.IV, D.II
<i>caldarrostaï, marronai</i>	(hist.) chestnut-roasters, an emigrant trade	Marronibrater	A.III, C.II
<i>cambiale</i>	bill of exchange (Art. 990 CO)	Wechsel	G.I
<i>cambio secco</i>	(hist.) dry exchange, a disguised interest-bearing loan	trockener Wechsel	B.III
<i>cambisti</i> (CH)	currency exchange dealers	Geldwechsler	E.II
<i>Camera di esecuzione e fallimenti</i> (CH)	debt enforcement and bankruptcy chamber (Ticino Court of Appeal)	Schuldbetreibungs- und Konkurskammer	J.III
<i>camorra</i> (IT)	Neapolitan organized crime	Camorra	G.II
<i>Cancelleria dello Stato</i> (CH)	Ticino State Chancellery	Staatskanzlei	J.III
<i>Cancelleria federale</i> (CH)	Federal Chancellery	Bundeskanzlei	J.III

Italian	English	German	Chapter
<i>cancelliere</i>	(hist.) bailiwick clerk; (mod.) chancellor, court clerk	Landschreiber; Kanzler, Gerichtsschreiber	A.II
<i>capitali tiepidi</i> (IT)	(hist.) "lukewarm" capital leaving Italy for tax reasons	steuerflüchtiges Kapital	D.II
<i>capitanei</i>	(hist.) noble vassal families of Locarno	Capitanei (Lehensadel)	A.I, B.I, B.II
<i>capitolati di Milano, capitoli</i>	(hist.) treaties between Milan and the Confederates	Mailänder Kapitulate	A.III, A.I
<i>capomastro</i>	(hist.) master builder leading an emigrant team	Baumeister, Polier	A.III
<i>carabinieri</i> (IT)	Italian gendarmerie	Carabinieri	C.I, C.II, G.II
<i>carezza di diligenza in operazioni finanziarie (CH)</i>	lack of due diligence in financial transactions (Art. 305ter SCC)	mangelnde Sorgfalt bei Finanzgeschäften	D.IV
<i>cartella ipotecaria</i> (CH)	mortgage note, a negotiable security over land (Art. 842 CC)	Schuldbrief	J.III
<i>casane</i>	(hist.) Lombard lending houses	Lombardenhäuser (Casane)	A.I
<i>catasto</i>	land cadastre	Kataster	A.II, A.IV, J.III
<i>catasto teresiano</i>	(hist.) Theresian cadastre of Lombardy (1760)	Theresianischer Kataster	A.II
<i>censo, censi</i>	(hist.) rent charge, annuity secured on land	Gült, Rentenkauf	A.II, A.IV, B.III
<i>Centro di cooperazione di polizia e doganale (CCPD)</i>	Police and Customs Cooperation Centre, Chiasso	Zentrum für Polizei- und Zollzusammenarbeit	G.III

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<i>certificato ereditario</i> (CH)	certificate of inheritance (Art. 559 CC)	Erbbescheinigung	E.V, J.III
<i>certificato successorio europeo</i> (IT)	European Certificate of Succession	Europäisches Nachlasszeugnis	E.V
<i>chiarimenti particolari</i> (CH)	special clarifications for higher-risk relationships (Art. 6 AMLA)	besondere Abklärungen	G.III
<i>circolo, circoli</i> (CH)	Ticino district subdivision (electoral and peace-judge unit)	Kreis	C.I, J.III
<i>clausola penale</i> (IT)	penalty clause; Swiss term pena convenzionale	Konventionalstrafe	J.III
<i>codice antimafia</i> (IT)	Anti-Mafia Code (D.Lgs. 159/2011)	Antimafia-Kodex	G.III
<i>Codice civile</i> (c.c.) (IT)	Italian Civil Code of 1942	italienisches Zivilgesetzbuch	C.I, E.V, J.III
<i>Codice civile svizzero</i> (CC) (CH)	Swiss Civil Code	Zivilgesetzbuch (ZGB)	E.V, J.III
<i>Codice della crisi d'impresa e dell'insolvenza</i> (CCII) (IT)	Business Crisis and Insolvency Code (2019)	Kodex der Unternehmenskrise und Insolvenz	H.IV, J.III
<i>Codice delle obbligazioni</i> (CO) (CH)	Code of Obligations	Obligationenrecht (OR)	F.II, G.I, J.III
<i>Codice di diritto processuale civile svizzero</i> (CPC) (CH)	Swiss Civil Procedure Code	Zivilprozessordnung (ZPO)	H.IV, J.III
<i>Codice di diritto processuale penale svizzero</i> (CPP) (CH)	Swiss Criminal Procedure Code (CrimPC)	Strafprozessordnung (StPO)	G.III, H.IV, J.II
<i>codice di procedura civile</i> (c.p.c.) (IT)	Italian Code of Civil Procedure	italienische Zivilprozessordnung	H.IV, J.III

Italian	English	German	Chapter
<i>codice di procedura penale</i> (c.p.p.) (IT)	Italian Code of Criminal Procedure	italienische Strafprozessordnung	G.III, H.I
<i>codice penale</i> (c.p.) (IT)	Italian Criminal Code	italienisches Strafgesetzbuch	D.IV, G.III, G.I
<i>Codice penale svizzero</i> (CP) (CH)	Swiss Criminal Code (SCC)	Strafgesetzbuch (StGB)	D.IV, G.III, J.II
<i>collaboratori di giustizia</i> (IT)	cooperating witnesses ("pentiti")	Kronzeugen	G.III
<i>collaborazione volontaria</i> (IT)	Italian voluntary disclosure programme (2014–2017)	freiwillige Offenlegung (Voluntary Disclosure)	E.II
<i>collazione</i>	collation (hotchpot) of lifetime gifts	Ausgleichung	E.V
<i>collegio sindacale</i> (IT)	board of statutory auditors; no Swiss equivalent	Kontrollorgan (Collegio sindacale)	J.III
<i>commenda</i>	(hist.) commenda partnership of capital and labour	Kommenda	A.III
<i>commercialista</i> (IT)	chartered accountant and tax adviser	Steuerberater, Wirtschaftsprüfer	E.III, E.V
<i>commercio di transito</i> (CH)	merchanting, transit trade	Transithandel	A.IV, F.I
<i>commissionario</i>	commission agent (Art. 425 CO)	Kommissionär	A.IV
<i>compensazione</i>	set-off; (hist.) offsetting transfer of funds across the border	Verrechnung	D.II
<i>composizione</i>	(hist.) money settlement of a criminal case	Komposition (Sühnegeld)	A.II
<i>compro oro</i> (IT)	cash-for-gold shop	Goldankaufsladen	G.II
<i>comune</i>	municipality	Gemeinde	A.I, A.II, B.III

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<i>comunicazione di sospetto</i> (CH)	suspicious activity report (Art. 9 AMLA)	Verdachtsmeldung	G.III
<i>comunione ereditaria</i>	community of heirs	Erbengemeinschaft	E.V
<i>comunità di valle</i>	(hist.) valley community	Talgemeinde, Talschaft	A.II
<i>concordato giudiziario</i> (CH)	composition agreement (Art. 314 DEBA); Italian: concordato preventivo	Nachlassvertrag	H.IV
<i>confisca</i>	confiscation, forfeiture	Einziehung	G.I
<i>confisca allargata</i> (IT)	extended confiscation of assets disproportionate to income	erweiterte Einziehung	G.IV
<i>conservatoria dei registri immobiliari</i> (IT)	Italian land registry	Liegenschaftsregister (Italien)	J.III
<i>Consiglio comunale</i>	municipal council (legislative)	Gemeindeparlament	I.I
<i>Consiglio d'amministrazione</i> (CH), <i>Consiglio di amministrazione</i> (IT)	board of directors	Verwaltungsrat	J.III
<i>Consiglio della magistratura</i> (CH)	Ticino Council of the Judiciary	Justizrat	A.II
<i>Consiglio di Stato</i> (CH)	cantonal government of Ticino; in Italy the supreme administrative court	Regierungsrat (Staatsrat)	G.IV, J.I, J.III
<i>Consiglio federale</i> (CH)	Federal Council	Bundesrat	C.II, G.II, J.I
<i>CONSOB</i> (IT)	Italian securities and markets regulator	italienische Börsenaufsicht	E.IV, I.II, K.I
<i>consulente alla clientela</i> (CH)	client adviser registered under FinSA	Kundenberater	E.IV
<i>consulente tecnico d'ufficio</i> (CTU) (IT)	court-appointed expert	gerichtlicher Sachverständiger	H.IV

Italian	English	German	Chapter
<i>consulenti finanziari abilitati all'offerta fuori sede</i> (IT)	tied financial advisers for off-premises sales	Finanzberater im Haustürvertrieb	E.IV
<i>conto cifrato, conto numerato</i>	numbered account	Nummernkonto	D.II
<i>conto deposito</i> (CH)	custody account	Depot	J.III
<i>conto di libero passaggio</i> (CH)	vested benefits account	Freizügigkeitskonto	H.III
<i>conto estero, conto capitale</i> (IT)	(hist.) non-resident lira account; capital account	Ausländerkonto; Kapitalkonto	D.II
<i>contrabbando</i>	smuggling	Schmuggel	A.IV, D.II, G.II
<i>contratto autonomo di garanzia</i> (IT)	independent guarantee; Swiss equivalent under Art. 111 CO	Garantievertrag	J.III
<i>contratto collettivo di lavoro</i> (CCL) (CH)	collective labour agreement; Italian CCNL	Gesamtarbeitsvertrag (GAV)	H.I
<i>contratto normale di lavoro</i> (CNL) (CH)	standard employment contract with minimum wages (Art. 360a CO)	Normalarbeitsvertrag (NAV)	H.I
<i>contratto preliminare</i>	preliminary contract	Vorvertrag	J.III
<i>contratto successorio</i> (CH)	contract of succession (Art. 494 CC); void in Italy	Erbvertrag	J.III
<i>Convenzione contro le doppie imposizioni</i> (CDI)	double taxation convention (DTC)	Doppelbesteuerungsabkommen (DBA)	H.I, H.III
<i>Convenzione di diligenza delle banche</i> (CDB) (CH)	Agreement on the Swiss banks' code of conduct with regard to due diligence	Vereinbarung über die Sorgfaltspflicht der Banken (VSB)	D.III, D.IV
<i>Convenzione di Lugano</i> (CLug)	Lugano Convention (2007)	Lugano-Übereinkommen (LugÜ)	H.IV

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<i>convenzione matrimoniale</i> (CH)	marriage contract	Ehevertrag	E.V
<i>corruzione di pubblici ufficiali stranieri</i>	bribery of foreign public officials (Art. 322septies SCC)	Bestechung fremder Amtsträger	J.II
<i>Corte d'appello</i> (IT)	court of appeal; in the Federal Criminal Court the Appeals Chamber	Appellationsgericht; Berufungskammer (BStGer)	H.IV, J.II, J.III
<i>Corte dei reclami penali</i> (CH)	Objections Chamber of the Federal Criminal Court	Beschwerdekammer	J.II
<i>Corte delle assise criminali</i> (CH)	Ticino criminal court for serious offences	Kriminalgericht (Assisen)	D.III, G.II
<i>Corte di cassazione</i> (IT)	Italian Court of Cassation	Kassationshof	J.III
<i>Corte penale</i> (CH)	Criminal Chamber of the Federal Criminal Court	Strafkammer	J.II
<i>Corti di giustizia tributaria</i> (IT)	Italian tax courts (since 2022)	Steuergerichte (Italien)	H.III
<i>Cosa nostra</i> (IT)	Sicilian mafia	Cosa Nostra	G.II
<i>credito documentario</i>	documentary credit, letter of credit	Dokumentenakkreditiv	G.I
<i>credito lombard</i>	Lombard loan secured by securities	Lombardkredit	B.III
<i>cripto-attività</i> (IT)	Kryptowerte und Digital Assets (MiCAR term)	Kryptowerte	G.IV
<i>curatela</i>	(hist.) guardianship; (mod.) deputyship	Beistandschaft; (hist.) Vormundschaft	A.II
<i>curatore</i> (IT)	trustee in bankruptcy; Swiss amministrazione del fallimento	Konkursverwalter	H.IV

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

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