

Glossary of Italian, English and German terms: D–G

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Italian legal, banking, tax and procedural terms used in Lugano, beginning with the letters D to G, 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>daziere, dazieri</i>	(hist.) toll collector or toll farmer	Zöllner, Zollpächter	A.IV
<i>dazio</i>	(hist.) toll, customs or excise duty	Zoll	A.I, A.IV, C.III
<i>dazio del consumo, dazio della mercanzia</i>	(hist.) market or consumption duty	Verbrauchsabgabe, Warenzoll	A.IV
<i>decime</i>	(hist.) tithes	Zehnten	A.II, B.III
<i>decreto d'accusa</i> (CH)	penalty order (Art. 352 CrimPC)	Strafbefehl	J.II
<i>Decreto FinTech</i> (IT)	Italian FinTech Decree (D.L. 25/2023) on DLT financial instruments	FinTech-Dekret	I.II
<i>decreto ingiuntivo</i> (IT)	court payment injunction; nearest Swiss procedure is the precetto esecutivo	gerichtlicher Zahlungsbefehl (Mahnbescheid)	H.IV, J.II
<i>degagne</i>	(hist.) subdivisions of a vicinanza in the Leventina	Degagne (Unterabteilungen einer Nachbarschaft)	A.II, A.I

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<i>depositi fiduciari</i> (CH)	fiduciary deposits	Treuhandanlagen	D.II
<i>depositi franchi doganali</i> (CH)	customs free zone (Art. 62 CustA)	Zollfreilager	F.III
<i>deposito doganale aperto</i> (CH)	open customs warehouse	offenes Zolllager (OZL)	F.III
<i>detentore del controllo</i> (CH)	controlling person of an operating entity	Kontrollinhaber	G.IV
<i>dichiarazione d'imposta</i> (CH)	tax return	Steuererklärung	E.II, H.III
<i>dichiarazione dei redditi</i> (IT)	income tax return	Einkommensteuererklärung	E.II, G.IV, H.III
<i>dichiarazione di successione</i> (IT)	inheritance tax return	Erbschaftssteuererklärung	E.II, J.II
<i>dichiarazione fraudolenta</i> (IT)	fraudulent tax return (Art. 2 and 3 D.Lgs. 74/2000)	betrügerische Steuererklärung	G.IV
<i>dichiarazione infedele</i> (IT)	inaccurate tax return (Art. 4 D.Lgs. 74/2000)	unrichtige Steuererklärung	G.IV
<i>dichiarazione riservata</i> (IT)	confidential declaration under the scudo fiscale	vertrauliche Erklärung	E.II
<i>Dieta</i>	(hist.) Diet of the Confederation	Tagsatzung	B.I
<i>Dipartimento federale delle finanze</i> (DFF) (CH)	Federal Department of Finance (FDF)	Eidgenössisches Finanzdepartement (EFD)	E.II, G.III
<i>Direzione distrettuale antimafia</i> (DDA) (IT)	district anti-mafia prosecution directorate	Antimafia-Bezirksdirektion	G.III
<i>Direzione investigativa antimafia</i> (DIA) (IT)	anti-mafia investigation directorate	Antimafia-Ermittlungsdirektion	G.III
<i>Direzione nazionale antimafia e antiterrorismo</i> (DNA) (IT)	national anti-mafia and anti-terrorism prosecution directorate	nationale Antimafia- und Antiterrorismus-Direktion	G.III
<i>diritto di compera</i> (CH)	right of purchase, option over land (Art. 216 CO)	Kaufrecht	J.III

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<i>diritto di comunicazione</i> (CH)	right to report (Art. 305ter(2) SCC)	Melderecht	G.III
<i>diritto di prelazione</i>	right of pre-emption	Vorkaufsrecht	J.III
<i>diritto di ricupera</i> (CH)	right of repurchase	Rückkaufsrecht	J.III
<i>diritto di sosta</i>	(hist.) warehouse fee at a relay station	Sustgeld	A.IV
<i>diritto valore registrato</i> (CH)	ledger-based security (Art. 973d CO)	Registerwertrecht	G.I, I.II
<i>disdetta</i> (CH)	notice of termination; Italian recesso	Kündigung	J.III
<i>distribuzioni dissimulate</i> (CH)	hidden profit distributions	verdeckte Gewinnausschüttungen	H.III
<i>ditta</i> (CH)	business name (Art. 944 CO); in Italy colloquially "firm"	Firma	J.I, J.III
<i>Divisione delle contribuzioni</i> (CH)	Ticino Tax Division	kantonale Steuerverwaltung Tessin	I.II
<i>domicilio</i>	domicile (Art. 23 CC; Art. 43 c.c.)	Wohnsitz	J.III
<i>donazione</i>	gift	Schenkung	E.V
<i>donazione indiretta</i> (IT)	indirect gift, for example by bank transfer	indirekte Schenkung	E.V
<i>doppia firma</i> (CH)	double signature; joint signing by two	Kollektivunterschrift zu zweien	J.III
<i>doppia punibilità</i>	double criminality	beidseitige Strafbarkeit	H.I
<i>doppio binario</i> (IT)	"double track" of parallel tax and criminal proceedings	Doppelspurigkeit von Steuer- und Strafverfahren	G.IV
<i>dote</i>	(hist.) dowry	Mitgift	A.III
<i>elvetismi</i> (CH)	Helvetisms, Swiss Italian expressions	Helvetismen	J.I, J.III
<i>esecutore testamentario</i>	executor (Art. 517 CC)	Willensvollstrecker	J.III

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<i>esecuzione in via di fallimento</i> (CH)	enforcement by bankruptcy	Betreibung auf Konkurs	H.IV
<i>esecuzione in via di pignoramento</i> (CH)	enforcement by seizure	Betreibung auf Pfändung	H.IV
<i>esecuzione in via di realizzazione del pegno</i> (CH)	enforcement by realization of a pledge	Betreibung auf Pfandverwertung	H.IV
<i>esterovestizione</i> (IT)	sham foreign residence of a company managed from Italy	fiktive Auslandsansässigkeit	F.II, F.III, H.III
<i>estimo</i>	(hist.) assessment register of taxable property	Schätzung, Steuerkataster	A.I, A.II
<i>estradizione</i>	extradition	Auslieferung	C.II, J.II
<i>fabbrica, fabbriceria</i>	(hist.) church building fund and its lay administration	Kirchenfabrik, Kirchengut	A.III, B.III
<i>fallimento</i> (CH)	bankruptcy; in Italy replaced by liquidazione giudiziale (2022)	Konkurs	H.IV, J.III
<i>falsi residenti</i> (IT)	sham emigrants (Italians fictitiously resident abroad)	Scheinauswanderer	H.II
<i>falsità in documenti</i>	forgery of documents (Art. 251 SCC)	Urkundenfälschung	D.III, G.III
<i>fedecomesso</i>	(hist.) entail, fideicommissum	Fideikommiss	A.III
<i>Ferma generale</i>	(hist.) general farm of indirect taxes in Lombardy	Generalpacht	A.IV
<i>fideiussione</i>	suretyship; strict form in Switzerland (Art. 492 CO), free in Italy (Art. 1936 c.c.)	Bürgschaft	J.III
<i>fideiussione omnibus</i> (IT)	all-monies suretyship	Höchstbetragsbürgschaft (Globalbürgschaft)	J.III

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<i>fiduciante</i> (IT)	principal under a fiduciary mandate	Treugeber	G.IV
<i>fiduciario</i> (CH)	licensed fiduciary (accountant, financial or real estate)	Treuhänder	D.II, E.III, J.III
<i>fiduciario commercialista</i> (CH)	fiduciary accountant (bookkeeping, tax)	Treuhänder (Buchhaltung, Steuern)	D.II, E.III, J.III
<i>fiduciario finanziario</i> (CH)	financial fiduciary (asset management, intermediation)	Finanztreuhänder	D.II, E.III
<i>fiduciario immobiliare</i> (CH)	real estate fiduciary	Immobilientreuhänder	D.II, E.III, J.III
<i>firma</i>	signature; Italian firma never means the German Firma (business name)	Unterschrift	J.III
<i>firma collettiva</i> (CH)	joint signature	Kollektivunterschrift	J.III
<i>firma individuale</i> (CH)	sole signing authority	Einzelunterschrift	J.III
<i>Foglio federale</i> (FF) (CH)	Federal Gazette	Bundesblatt (BBl)	J.I
<i>Foglio ufficiale svizzero di commercio</i> (FUSC) (CH)	Swiss Official Gazette of Commerce	Schweizerisches Handelsamtsblatt (SHAB)	F.II, J.I
<i>fondazione</i>	foundation	Stiftung	E.V, J.III
<i>fondazione di famiglia</i> (CH)	family foundation with restricted purposes (Art. 335 CC)	Familienstiftung	J.III
<i>fondazione di mantenimento</i> (CH)	maintenance foundation, inadmissible under Art. 335 CC	Unterhaltsstiftung	E.V
<i>fondo patrimoniale</i> (IT)	family asset fund (Art. 167 c.c.)	Familienvermögensfonds	E.V

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<i>forletto</i>	(hist.) carriage fee on the Gotthard route	Fuhrleite	A.IV
<i>freno all'imposta sulla sostanza</i> (CH)	wealth tax brake (Ticino)	Vermögenssteuerbremse	E.V
<i>frode fiscale</i> (CH)	tax fraud using false documents (Art. 186 DBG)	Steuerbetrug	E.II
<i>frontaliere, frontaliere</i>	cross-border commuter(s)	Grenzgänger	H.I, H.II, H.II
<i>gabella del sale</i>	(hist.) salt monopoly duty	Salzregal	A.I
<i>garanzia a prima richiesta</i>	first-demand guarantee	Garantie auf erstes Anfordern	J.III
<i>garanzia di un'attività irreprensibile</i> (CH)	guarantee of irreproachable business conduct (fit and proper)	Gewähr für eine einwandfreie Geschäftstätigkeit	D.IV
<i>gastaldo</i>	(hist.) head of a guild	Zunftvorsteher	A.III
<i>gerente</i> (CH)	managing officer of a Sagl (Art. 809 CO); in Italy a shop or business manager	Geschäftsführer	J.III
<i>gestore di patrimoni collettivi</i> (CH)	manager of collective assets (FinIA)	Verwalter von Kollektivvermögen	E.III
<i>gestore patrimoniale</i> (CH)	portfolio manager (Art. 17 FinIA)	Vermögensverwalter	E.III
<i>gestori patrimoniali indipendenti</i> (CH)	independent asset managers	unabhängige Vermögensverwalter	E.III
<i>giudicatura di pace</i> (CH)	justice of the peace (Ticino), conciliation and small claims	Friedensrichteramt	J.II, J.II
<i>giudice dei provvedimenti coercitivi</i> (CH)	compulsory measures judge	Zwangsmassnahme nge richt	J.II
<i>giudice di pace</i>	justice of the peace	Friedensrichter	J.II

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<i>giudice di tribunale</i> (IT)	first-instance judge (since abolition of the pretore in 1999)	Richter am Tribunale	J.III
<i>giudice tutelare</i> (IT)	guardianship judge; Swiss equivalent the KESB	Vormundschaftsrichter	J.III
<i>Giunta comunale</i> (IT)	municipal executive; Swiss Municipio	Gemeindeexekutive (Italien)	J.III
<i>Gran Consiglio</i> (CH)	Ticino cantonal parliament	Grosser Rat	A.II, C.I, J.II
<i>Guardia di Finanza</i> (GdF) (IT)	Italian financial police	Guardia di Finanza (Finanzpolizei)	G.III
<i>guerra delle forcelle</i>	(hist.) "war of the pitchforks", Leventina rising of 1799	Gabelkrieg	C.I

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