

## Glossary of Italian, English and German terms: I–O

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Italian legal, banking, tax and procedural terms used in Lugano, beginning with the letters I to O, 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>imposizione minima</i> (CH)               | minimum taxation (OECD Pillar Two)                        | Mindestbesteuerung                                 | F.II               |
| <i>imposizione secondo il dispendio</i> (CH) | lump-sum taxation on expenditure (Art. 14 DBG)            | Besteuerung nach dem Aufwand (Pauschalbesteuerung) | B.II, E.V, J.III   |
| <i>imposta alla fonte</i> (CH)               | tax at source on income of foreign workers                | Quellensteuer                                      | H.I, H.II          |
| <i>imposta complementare</i> (IT)            | (hist.) progressive surtax on total income                | Ergänzungssteuer                                   | D.II               |
| <i>imposta di bollo</i> (IT)                 | stamp duty (also on foreign financial assets)             | Stempelsteuer                                      | E.II               |
| <i>imposta di successione e donazione</i>    | inheritance and gift tax                                  | Erbschafts- und Schenkungssteuer                   | E.V, H.II, H.II    |
| <i>imposta federale diretta</i> (IFD) (CH)   | direct federal tax                                        | direkte Bundessteuer                               | G.IV               |
| <i>imposta preventiva</i> (CH)               | withholding tax of 35 % on dividends and certain interest | Verrechnungssteuer                                 | D.II, H.III, J.III |

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| <b>Italian</b>                                                               | <b>English</b>                                                         | <b>German</b>                                              | <b>Chapter</b>        |
|------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------|-----------------------|
| <i>imposta regionale sulle attività produttive</i> (IRAP) (IT)               | regional tax on productive activities                                  | regionale Wertschöpfungssteuer                             | H.II                  |
| <i>imposta sostitutiva</i> (IT)                                              | substitute flat tax, for example on new residents (Art. 24-bis TUIR)   | Ersatzsteuer (Pauschalsteuer für Zuzüger)                  | J.III                 |
| <i>imposta straordinaria</i> (IT)                                            | extraordinary levy under a tax amnesty                                 | ausserordentliche Abgabe                                   | E.II                  |
| <i>imposta sugli utili immobiliari</i> (CH)                                  | real estate gains tax                                                  | Grundstückgewinnsteuer                                     | H.III                 |
| <i>imposta sul reddito delle persone fisiche</i> (IRPEF) (IT)                | personal income tax                                                    | Einkommensteuer natürlicher Personen                       | H.I,<br>H.II,<br>H.II |
| <i>imposta sul reddito delle società</i> (IRES) (IT)                         | corporate income tax                                                   | Körperschaftsteuer                                         | H.II                  |
| <i>imposta sul valore aggiunto</i> (IVA)                                     | value added tax (VAT)                                                  | Mehrwertsteuer (MWST)                                      | F.III,<br>H.II        |
| <i>imposta sul valore delle attività finanziarie all'estero</i> (IVAFE) (IT) | tax on foreign financial assets                                        | Steuer auf ausländisches Finanzvermögen                    | E.II                  |
| <i>imposta sul valore delle crypto-attività</i> (IT)                         | tax on the value of Kryptowerte und Digital Assets                     | Steuer auf den Wert von Kryptowerten                       | G.IV                  |
| <i>imposta sull'utile</i> (CH)                                               | profit tax                                                             | Gewinnsteuer                                               | F.II                  |
| <i>imposta sulla sostanza</i> (CH)                                           | wealth tax                                                             | Vermögenssteuer                                            | E.V                   |
| <i>imputato</i>                                                              | accused person                                                         | beschuldigte Person                                        | J.II                  |
| <i>incanto</i>                                                               | (hist.) auction, tax farming by auction                                | Versteigerung, Steuerpacht                                 | A.I                   |
| <i>indivisione</i> (CH)                                                      | undivided family property (Art. 336 CC)                                | Gemeinderschaft                                            | A.III                 |
| <i>istitutore</i> (IT)                                                       | general commercial manager (Art. 2203 c.c.); nearest Swiss procuratore | Handlungsbevollmächtigter, Prokurist (nächstes Äquivalent) | J.III                 |
| <i>interdittiva antimafia</i> (IT)                                           | administrative anti-mafia exclusion order                              | Antimafia-Sperrverfügung                                   | G.III                 |

| Italian                                              | English                                                          | German                                                 | Chapter                 |
|------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------|-------------------------|
| <i>intermediario finanziario</i> (CH)                | financial intermediary<br>(Art. 2 AMLA)                          | Finanzintermediär                                      | D.IV,<br>E.III,<br>G.II |
| <i>interpello</i> (IT)                               | advance tax ruling                                               | verbindliche<br>Auskunft<br>(Steuerruling)             | E.V,<br>F.II            |
| <i>ipoteca</i>                                       | mortgage, hypothec<br>(Art. 824 CC)                              | Grundpfandverschrei-<br>bung; Hypothek                 | J.III                   |
| <i>istituto finanziario</i><br>(CH)                  | financial institution<br>(FinIA)                                 | Finanzinstitut                                         | E.III                   |
| <i>italianità</i>                                    | Italian cultural<br>identity of Italian-<br>speaking Switzerland | Italianität                                            | C.II, J.I               |
| <i>landamano, landamani</i>                          | (hist.) head of a<br>cantonal government                         | Landammann                                             | C.I,<br>C.II            |
| <i>landfogto, landfogti</i>                          | (hist.) bailiff<br>appointed by the<br>ruling cantons            | Landvogt                                               | A.II,<br>A.IV,<br>B.I   |
| <i>landscriba</i>                                    | (hist.) bailiff's clerk                                          | Landschreiber                                          | J.I                     |
| <i>lavoratore distaccato</i>                         | posted worker                                                    | entsandter<br>Arbeitnehmer                             | H.I                     |
| <i>legato</i>                                        | legacy, bequest                                                  | Vermächtnis                                            | B.III,<br>J.III         |
| <i>legato pio</i>                                    | (hist.) pious bequest                                            | frommes Legat                                          | B.III                   |
| <i>legge Capitali</i> (IT)                           | Capital Markets Law<br>(Law No. 21 of 2024)                      | Kapitalmarktgesetz<br>(Italien)                        | E.IV                    |
| <i>Legge organica comunale</i> (LOC) (CH)            | Ticino Municipalities<br>Act                                     | Gemeindeorganisatio-<br>nsgesetz (Tessin)              | A.II                    |
| <i>Legge organica patriziale</i> (LOP) (CH)          | Ticino Patriziati Act                                            | Patriziatsgesetz<br>(Tessin)                           | A.II,<br>J.III          |
| <i>Legge per l'innovazione economica</i> (LInn) (CH) | Ticino Economic<br>Innovation Act                                | Gesetz über die<br>Wirtschaftsinnovatio-<br>n (Tessin) | H.II                    |
| <i>legge sul salario minimo</i><br>(LSM) (CH)        | Ticino Minimum<br>Wage Act                                       | Mindestlohnsgesetz<br>(Tessin)                         | F.III                   |

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| <b>Italian</b>                                                          | <b>English</b>                                           | <b>German</b>                        | <b>Chapter</b>          |
|-------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------|-------------------------|
| <i>legge sull'esercizio delle professioni di fiduciario</i> (LFid) (CH) | Ticino Fiduciaries Act                                   | Treuhändergesetz (Tessin)            | E.III                   |
| <i>legge sull'organizzazione giudiziaria</i> (LOG) (CH)                 | Ticino Judicial Organization Act                         | Gerichtsorganisationsgesetz (Tessin) | J.II                    |
| <i>legge TRD</i> (CH)                                                   | DLT Act of 2020 (amending act)                           | DLT-Gesetz                           | I.II                    |
| <i>legge tributaria</i> (LT) (CH)                                       | Ticino Tax Act of 1994                                   | Steuergesetz (Tessin)                | A.II,<br>E.V,<br>H.II   |
| <i>legittima, quota di riserva</i> (IT)                                 | reserved share of forced heirs                           | Pflichtteil                          | A.I,<br>A.III,<br>J.III |
| <i>legittimari</i> (IT)                                                 | forced heirs                                             | pflichtteilsberechtigte Erben        | E.V,<br>J.III           |
| <i>lettere d'uscita</i> (CH)                                            | exit letters asking clients to regularize or leave       | Austrittsbriefe (Exit Letters)       | E.II                    |
| <i>Lex Koller</i> (CH)                                                  | Lex Koller on purchases of real estate by persons abroad | Lex Koller                           | G.IV,<br>H.II           |
| <i>libro delle azioni</i> (CH)                                          | share register                                           | Aktienbuch                           | G.IV                    |
| <i>libro soci</i> (IT)                                                  | members' register                                        | Gesellschafterbuch                   | J.III                   |
| <i>liquidazione giudiziale</i> (IT)                                     | judicial liquidation, Italian bankruptcy since 2022      | gerichtliche Liquidation (Konkurs)   | H.IV,<br>J.III          |
| <i>lira finanziaria</i> (IT)                                            | (hist.) financial lira of the two-tier market (1973)     | Finanzlira                           | D.II                    |
| <i>livello</i>                                                          | (hist.) emphyteutic lease                                | Erbleihe, Erbpacht                   | A.I,<br>A.IV,<br>B.III  |
| <i>locale</i> (IT)                                                      | local cell of the 'ndrangheta                            | Locale ('Ndrangheta-Zelle)           | G.III                   |

| Italian                                                          | English                                                                                              | German                                             | Chapter                  |
|------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------|
| <i>luogo di appartenenza</i> (CH)                                | place of origin<br>(communal<br>citizenship)                                                         | Heimatort, Bürgerort                               | A.III                    |
| <i>luogotenente</i>                                              | (hist.) bailiff's deputy                                                                             | Statthalter                                        | A.II                     |
| <i>maestri comacini</i>                                          | (hist.) master builders<br>from the Como and<br>Ticino lakes                                         | Magistri Comacini<br>(Comasken)                    | A.III                    |
| <i>Magnifica Comunità</i>                                        | (hist.) constitutional<br>body of Locarno                                                            | Magnifica Comunità<br>(Gemeinwesen von<br>Locarno) | A.II                     |
| <i>mandato</i>                                                   | mandate, agency<br>contract (Art. 394 CO)                                                            | Auftrag                                            | A.III,<br>G.IV,<br>J.III |
| <i>mandato di gestione</i>                                       | discretionary asset<br>management mandate                                                            | Vermögensverwal-<br>tungsauftrag                   | J.III                    |
| <i>mandato fiduciario</i>                                        | fiduciary mandate                                                                                    | Treuhandauftrag                                    | E.II,<br>G.IV            |
| <i>mandato precauzionale</i><br>(CH)                             | advance care directive<br>for incapacity (Art.<br>360 CC)                                            | Vorsorgeauftrag                                    | A.III,<br>J.III          |
| <i>Mani pulite</i> (IT)                                          | "Clean Hands"<br>corruption<br>investigations (from<br>1992)                                         | Mani pulite                                        | D.IV                     |
| <i>massari</i>                                                   | (hist.) lay<br>administrators of<br>parish funds                                                     | Kirchenpfleger                                     | B.III                    |
| <i>materiale bellico</i>                                         | war material                                                                                         | Kriegsmaterial                                     | G.II                     |
| <i>Ministero pubblico</i> (CH)                                   | Ticino public<br>prosecution service;<br>Italian: pubblico<br>ministero, Procura<br>della Repubblica | Staatsanwaltschaft                                 | G.III,<br>J.II,<br>J.III |
| <i>Ministero pubblico della<br/>Confederazione</i> (MPC)<br>(CH) | Office of the Attorney<br>General of<br>Switzerland (OAG)                                            | Bundesanwaltschaft<br>(BA)                         | J.III                    |

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| <b>Italian</b>                                            | <b>English</b>                                           | <b>German</b>                           | <b>Chapter</b>   |
|-----------------------------------------------------------|----------------------------------------------------------|-----------------------------------------|------------------|
| <i>misure accompagnatorie</i> (CH)                        | accompanying measures to the free movement of persons    | flankierende Massnahmen                 | H.I              |
| <i>misure coercitive</i>                                  | (sanctions) coercive measures                            | Zwangsmassnahmen                        | G.II             |
| <i>moltiplicatore d'imposta</i> (CH)                      | municipal tax multiplier                                 | Steuerfuss                              | A.II, F.II       |
| <i>monitoraggio fiscale</i> (IT)                          | reporting of foreign assets by Italian residents         | Steuerüberwachung von Auslandsvermögen  | D.II, E.II, G.IV |
| <i>Monte di Pietà</i>                                     | (hist.) public pawn bank                                 | Pfandleihanstalt (Monte di Pietà)       | B.III            |
| <i>moratoria concordataria</i> (CH)                       | composition moratorium (Art. 293a DEBA)                  | Nachlassstundung                        | H.IV             |
| <i>Municipio</i> (CH)                                     | municipal executive; in Italy the town hall              | Gemeinderat (Exekutive), Stadtrat       | I.I, J.I, J.III  |
| <i>mutuo</i>                                              | loan for consumption (Art. 312 CO)                       | Darlehen                                | J.III            |
| <i>Natel</i> (CH)                                         | mobile telephone (Helvetism)                             | Handy (Natel)                           | J.I, J.III       |
| <i>negozio fiduciario</i>                                 | fiduciary transaction                                    | Treuhandgeschäft                        | E.III            |
| <i>nobili</i>                                             | (hist.) nobles of Locarno, one of its three corporations | Adel                                    | B.I              |
| <i>nominatività obbligatoria dei titoli azionari</i> (IT) | (hist.) compulsory registration of shares (1941)         | Namenpflicht für Aktien                 | D.II             |
| <i>non luogo a procedere</i> (CH)                         | decision not to open proceedings (Art. 310 CrimPC)       | Nichtanhandnahme                        | J.II             |
| <i>notaio</i>                                             | notary                                                   | Notar                                   | J.III            |
| <i>nuda proprietà</i>                                     | bare ownership                                           | nacktes Eigentum                        | E.V              |
| <i>nuova ferrovia transalpina</i> (NFTA) (CH)             | New Rail Link through the Alps (NRLA)                    | Neue Eisenbahn-Alpentransversale (NEAT) | C.III            |
| <i>obbligazione</i>                                       | obligation; also bond                                    | Obligation; Anleihe                     | J.III            |

| Italian                                        | English                                                                | German                                    | Chapter     |
|------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------|-------------|
| <i>obbligazioni di cassa</i> (CH)              | cash bonds issued by banks                                             | Kassenobligationen                        | D.II, H.II  |
| <i>obblighi di diligenza</i> (CH)              | due diligence obligations                                              | Sorgfaltspflichten                        | G.III       |
| <i>offerta fuori sede</i> (IT)                 | off-premises offering of financial products                            | Vertrieb ausserhalb der Geschäftsräume    | E.IV        |
| <i>omessa dichiarazione</i> (IT)               | failure to file a tax return (Art. 5 D.Lgs. 74/2000)                   | Nichtabgabe der Steuererklärung           | F.III, G.I  |
| <i>onere fondiario</i> (CH)                    | real burden on land (Art. 782 CC)                                      | Grundlast                                 | B.III       |
| <i>opposizione</i> (CH)                        | objection to a payment order (Art. 74 DEBA)                            | Rechtsvorschlag                           | E.V, J.III  |
| <i>opposizione a decreto ingiuntivo</i> (IT)   | opposition to a payment injunction                                     | Einspruch gegen den Mahnbescheid          | J.III       |
| <i>opzione di acquisto</i> (IT)                | purchase option (Art. 1331 c.c.)                                       | Kaufsoption                               | J.III       |
| <i>ordinanza di sequestro</i> (CH)             | attachment order (Art. 274 DEBA)                                       | Arrestbefehl                              | H.IV        |
| <i>organismo agenti e mediatori</i> (OAM) (IT) | Italian register body for agents, brokers and crypto service providers | Register für Agenten und Vermittler (OAM) | I.II        |
| <i>organismo di autodisciplina</i> (OAD) (CH)  | self-regulatory organization (SRO)                                     | Selbstregulierungsorganisation (SRO)      | E.III, G.II |
| <i>organismo di vigilanza</i> (OV) (CH)        | supervisory organization (SO)                                          | Aufsichtsorganisation (AO)                | E.III       |
| <i>organizzazione criminale</i> (CH)           | criminal organization (Art. 260ter SCC)                                | kriminelle Organisation                   | G.III       |

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