

Glossary of Italian, English and German terms: P–S

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Italian legal, banking, tax and procedural terms used in Lugano, beginning with the letters P to S, 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>padrone</i>	(hist.) master, employer of emigrant workers	Meister, Dienstherr	A.III
<i>parte civile</i> (IT)	civil party in criminal proceedings; Swiss accusatore privato	Privatklägerschaft (nächstes Äquivalent)	H.IV
<i>partecipazione agli acquisti</i> (CH)	participation in acquired property, default matrimonial regime	Errungenschaftsbeteiligung	E.V
<i>patriziato, patriziati</i> (CH)	corporation of old citizen families holding common land; no Italian equivalent	Patriziat (Bürger- oder Korporationsgemeinde)	A.I, A.II, J.III
<i>patti successori</i> (IT)	succession agreements, prohibited in Italy (Art. 458 c.c.)	Erbverträge (in Italien nichtig)	J.III
<i>patto di famiglia</i> (IT)	family pact for business succession (Art. 768-bis c.c.)	Familienpakt	E.V, J.III
<i>pedaggio</i>	toll	Wegzoll, Maut	A.IV
<i>pegno</i>	pledge	Pfand	J.III

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<i>pegno manuale</i> (CH)	possessory pledge of movables	Faustpfand	J.III
<i>pena convenzionale</i> (CH)	contractual penalty (Art. 160 CO)	Konventionalstrafe	J.III
<i>permesso di dimora</i> (B) (CH)	residence permit	Aufenthaltsbewilligung	H.II
<i>permesso di domicilio</i> (C) (CH)	settlement permit	Niederlassungsbewilligung	H.II
<i>permesso per frontalieri</i> (G) (CH)	cross-border commuter permit	Grenzgängerbewilligung	H.I
<i>persona politicamente esposta</i> (PEP)	politically exposed person	politisch exponierte Person	G.III
<i>Piccolo Consiglio</i>	(hist.) cantonal executive of 1803	Kleiner Rat	C.I
<i>pieve, pievi</i>	(hist.) baptismal church and its district	Pieve (Pfarrsprengel)	A.I, A.II, B.III
<i>pignoramento</i>	seizure in debt enforcement	Pfändung	H.IV, J.III
<i>pignoramento presso terzi</i> (IT)	garnishment of claims against third parties	Forderungspfändung	H.IV
<i>podestà</i>	(hist.) chief magistrate of a town	Podestà	A.I, A.II, B.I
<i>polizza di carico</i>	bill of lading	Konnossement	G.I
<i>pontatico</i>	(hist.) bridge toll	Brückengeld	A.IV
<i>porzione disponibile, quota disponibile</i>	disposable portion of an estate	verfügbare Quote	J.III
<i>porzione legittima</i> (CH)	compulsory share (Art. 471 CC)	Pflichtteil	J.III
<i>precepto esecutivo</i> (CH)	payment order issued without court involvement (Art. 69 DEBA)	Zahlungsbefehl	H.IV, J.I, J.III
<i>prefetto nazionale</i>	(hist.) government prefect of the Helvetic Republic	Regierungsstatthalter	C.I

Italian	English	German	Chapter
<i>prestazione valutabile in denaro</i> (CH)	non-arm's-length benefit to a shareholder	geldwerte Leistung	H.III
<i>pretore</i> (CH)	first-instance district judge in Ticino; office abolished in Italy in 1999	Bezirksrichter (Einzelrichter)	J.III
<i>Pretura penale</i> (CH)	Ticino criminal court for minor offences	Strafeinzelgericht	J.II
<i>Pretura, Preture</i> (CH)	Ticino district court	Bezirksgericht	J.II, J.III
<i>Prima i nostri</i> (CH)	"Our own first", Ticino initiative of 2016	Inländervorrang ("Prima i nostri")	H.II, H.IV
<i>procedimento d'ingiunzione</i> (IT)	payment injunction procedure	Mahnverfahren	J.III
<i>procedura abbreviata</i> (CH)	simplified proceedings (Art. 358 CrimPC); differs from the Italian rito abbreviato	abgekürztes Verfahren	J.II
<i>procedura amichevole</i>	mutual agreement procedure	Verständigungsverfahren	H.III
<i>procedura sommaria</i> (CH)	summary procedure (Art. 248 CPC)	summarisches Verfahren	H.IV
<i>procura</i> (CH)	registered commercial authority (Art. 458 CO); in Italy any power of attorney	Prokura; Vollmacht	A.III, J.III
<i>Procura della Repubblica</i> (IT)	public prosecutor's office at an Italian court	Staatsanwaltschaft (Italien)	J.III
<i>procura generale</i>	general power of attorney; Prosecutor General's office	Generalvollmacht; Generalstaatsanwaltschaft	J.III
<i>procura speciale</i>	special power of attorney	Spezialvollmacht	J.III
<i>procuratore</i> (CH)	holder of registered commercial authority	Prokurist	G.III, J.III

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<i>procuratore generale</i>	prosecutor general	Generalstaatsanwalt	G.III, J.III
<i>procuratore pubblico</i> (CH)	Ticino public prosecutor	Staatsanwalt	G.III, J.II
<i>promessa della prestazione di un terzo</i> (CH)	independent guarantee (Art. 111 CO)	Garantievertrag	J.III
<i>promotori finanziari</i> (IT)	(hist.) financial salesmen, now consulenti finanziari	Finanzvermittler	E.IV
<i>provenienza donativa</i> (IT)	title to property derived from a gift	Herkunft aus Schenkung	E.V
<i>provvedimenti cautelari</i>	interim measures (Art. 261 CPC)	vorsorgliche Massnahmen	H.IV
<i>pubblico ministero</i> (IT)	public prosecutor (function); Swiss Ministero pubblico is the office	Staatsanwalt	J.III
<i>punto franco</i>	free port	Freihafen	C.III, F.I, F.III
<i>quadro RW</i> (IT)	foreign assets schedule of the Italian tax return	Formular RW (Auslandsvermögen)	E.I, E.II, G.IV
<i>Raccolta sistematica</i> (RS) (CH)	Classified Compilation of federal law (SR)	Systematische Rechtssammlung (SR)	J.I, J.III
<i>Raccolta ufficiale</i> (RU) (CH)	Official Compilation of federal law	Amtliche Sammlung (AS)	J.I
<i>rappresentanza</i>	agency, representation	Stellvertretung	J.III
<i>ravvedimento operoso</i> (IT)	spontaneous correction with reduced penalties	Selbstberichtigung	E.II, H.II
<i>reato fiscale qualificato</i> (CH)	aggravated tax misdemeanour, predicate to money laundering (Art. 305bis(1bis) SCC)	qualifiziertes Steuervergehen	E.II

Italian	English	German	Chapter
<i>recesso</i> (IT)	withdrawal, termination	Rücktritt, Kündigung	J.III
<i>reclamo</i> (CH)	objection, limited appeal (Art. 319 CPC; Art. 393 CrimPC)	Beschwerde	J.III
<i>registro delle imprese</i> (IT)	Italian companies register	Unternehmensregist er (Italien)	G.IV, J.III
<i>registro di commercio</i> (CH)	commercial register	Handelsregister	J.III
<i>registro fondiario</i> (CH)	land register	Grundbuch	C.I, J.III
<i>regolarizzazione</i> (IT)	regularization of undeclared assets	Regularisierung	E.II
<i>residenza</i>	residence	Aufenthalt, Wohnsitz (Italien)	J.III
<i>residenza fiscale</i>	tax residence	steuerliche Ansässigkeit	H.II
<i>responsabilità amministrativa degli enti</i> (IT)	corporate liability under D.Lgs. 231/2001	Verantwortlichkeit juristischer Personen (Italien)	G.IV
<i>responsabilità dell'impresa</i> (CH)	corporate criminal liability (Art. 102 SCC)	Verantwortlichkeit des Unternehmens	D.IV, G.III, J.II
<i>revisore legale</i> (IT)	statutory auditor	Abschlussprüfer	J.III
<i>ricettazione</i> (IT)	handling stolen goods (Art. 648 c.p.)	Hehlerei	D.IV, G.III
<i>riciclaggio di denaro</i>	money laundering (Art. 305bis SCC; Art. 648-bis c.p.)	Geldwäscherei (CH), Geldwäsche	D.IV, G.III
<i>ricorso</i> (CH)	appeal (Federal Supreme Court, administrative courts)	Beschwerde	J.III
<i>ricorso in materia civile</i> (CH)	appeal in civil matters (Art. 72 FSCA)	Beschwerde in Zivilsachen	J.III
<i>ricorso per cassazione</i> (IT)	appeal to the Court of Cassation	Kassationsbeschwerd e	J.III
<i>ricupero d'imposta</i> (CH)	recovery of evaded tax	Nachsteuer	E.II

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<i>rigetto dell'opposizione</i> (CH)	setting aside of the objection (provisional or definitive)	Rechtsöffnung	J.I, J.III
<i>rimpatrio, rimpatrio giuridico</i> (IT)	repatriation of assets; legal repatriation via an Italian fiduciary	Rückführung; rechtliche Rückführung	E.II
<i>ripudio</i> (CH)	disclaimer of an inheritance (Art. 566 CC)	Ausschlagung	E.V
<i>ristorno, ristorni</i>	refund to Italian border municipalities of tax on cross-border workers	Rückvergütung (Grenzgängersteuer)	E.II, H.I, H.III
<i>ritenuta</i>	withholding	Steuerabzug, Quellensteuer	J.III
<i>riunione fittizia</i> (IT)	notional addition of lifetime gifts to the estate (Art. 556 c.c.)	fiktive Hinzurechnung	E.V
<i>rodo</i>	(hist.) rotation of carriage among carrier associations	Rod (Fuhrordnung)	A.IV
<i>Sacra corona unita</i> (IT)	Apulian organized crime	Sacra Corona Unita	G.III
<i>scambio automatico di informazioni</i> (SAI)	automatic exchange of information (AEOI)	automatischer Informationsaustausch (AIA)	E.II, E.III, G.IV
<i>scudo fiscale</i> (IT)	Italian tax shield amnesties (2001–2010)	Steueramnestie (Scudo fiscale)	E.I, E.II, E.IV
<i>sede</i>	registered office, seat	Sitz	E.IV, J.III
<i>segnalazione di operazione sospetta</i> (SOS) (IT)	suspicious transaction report	Verdachtsmeldung (Italien)	G.III
<i>Segreteria di Stato dell'economia</i> (SECO) (CH)	State Secretariat for Economic Affairs	Staatssekretariat für Wirtschaft (SECO)	F.I, G.II

Italian	English	German	Chapter
<i>Segreteria di Stato per le questioni finanziarie internazionali</i> (SFI) (CH)	State Secretariat for International Finance (SIF)	Staatssekretariat für internationale Finanzfragen (SIF)	E.IV, H.III
<i>segreto bancario</i> (CH)	banking secrecy (Art. 47 BankA)	Bankgeheimnis	D.I, D.III, E.II
<i>segreto professionale</i>	professional secrecy (Art. 321 SCC)	Berufsgeheimnis	D.III, G.IV
<i>sensale, sensali</i>	(hist.) sworn broker	Unterkäufer, Makler	A.IV
<i>sequestro</i> (CH)	attachment (Art. 271 DEBA); in criminal law seizure (Art. 263 CrimPC)	Arrest; Beschlagnahme	F.II, H.IV, J.III
<i>sequestro conservativo</i> (IT)	protective attachment (Art. 671 c.p.c.)	Arrest (Italien)	H.IV, J.III
<i>sequestro giudiziario</i> (IT)	judicial sequestration of disputed property	gerichtliche Sequestration	J.III
<i>sequestro preventivo</i> (IT)	preventive seizure (Art. 321 c.p.p.)	vorsorgliche Beschlagnahme	H.IV, J.III
<i>sequestro probatorio</i> (IT)	seizure of evidence	Beweismittelbeschlagnahme	J.III
<i>sindacato</i>	(hist.) annual audit of a bailiwick by the ruling cantons; (mod.) trade union	Syndikat; Gewerkschaft	A.II, A.IV, B.I
<i>sindaco</i>	mayor	Gemeindepräsident (CH), Bürgermeister	J.III
<i>società a garanzia limitata</i> (Sagl) (CH)	limited liability company (Art. 772 CO)	Gesellschaft mit beschränkter Haftung (GmbH)	F.II, H.II, J.III
<i>società a responsabilità limitata</i> (Srl) (IT)	Italian limited liability company	GmbH (Italien)	G.I, G.IV, J.III
<i>società anonima</i> (SA) (CH)	company limited by shares (Art. 620 CO)	Aktiengesellschaft (AG)	I.II, J.I, J.III

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<i>società di intermediazione mobiliare</i> (SIM) (IT)	Italian investment firm	Wertpapierfirma (Italien)	E.IV
<i>società di sede</i> (CH)	domiciliary company without operations in Switzerland	Sitzgesellschaft	J.III
<i>società fiduciaria</i> (IT)	Italian trust company (Law No. 1966 of 1939)	Treuhandgesellschaft	E.II, E.III, G.IV
<i>società finanziarie</i>	(hist.) financial companies	Finanzgesellschaften	D.II
<i>società in nome collettivo</i>	general partnership	Kollektivgesellschaft	J.III
<i>società per azioni</i> (SpA) (IT)	Italian joint-stock company	Aktiengesellschaft (Italien)	G.I, H.II, J.III
<i>soma</i>	(hist.) pack-animal load	Saum	A.IV
<i>somiere, mulattiere</i>	(hist.) packhorse or mule carrier	Säumer	A.IV
<i>sosta, soste</i>	(hist.) relay warehouse on the transit route	Sust	A.I, A.IV
<i>sostaro, custode della sosta</i>	(hist.) warehouse keeper	Sustmeister	A.IV
<i>sottrazione d'imposta</i> (CH)	tax evasion (Art. 175 DBG), an administrative offence	Steuerhinterziehung	E.II
<i>sottrazione fraudolenta al pagamento di imposte</i> (IT)	fraudulent evasion of tax collection (Art. 11 D.Lgs. 74/2000)	betrügerische Vereitelung der Steuererhebung	G.IV
<i>spallone, spalloni</i>	(hist.) back-carrier smuggler(s)	Schmuggler (Spalloni)	A.IV, D.I, D.II
<i>spazzacamini</i>	(hist.) chimney-sweeps	Kaminfeger	A.III
<i>spedizioniere</i>	forwarding agent	Spediteur	A.IV
<i>spese ripetibili</i> (CH)	party costs awarded to the winning party	Parteientschädigung	H.IV

Italian	English	German	Chapter
<i>stabile organizzazione</i>	permanent establishment	Betriebsstätte	E.IV, F.III
<i>stabile organizzazione occulta</i> (IT)	hidden permanent establishment	verdeckte Betriebsstätte	E.IV, F.III
<i>statuto</i>	articles of association	Statuten	J.III
<i>succursale</i>	branch	Zweigniederlassung	F.II

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