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21.9.2015

EN

Official Journal of the European Union

C 311/34

Request a preliminary ruling from the Tribunale di Santa Maria Capua Vetere (Italy) of 10 July 2015 — Criminal proceedings against Luciano Baldetti

(Case C-350/15)

(2015/C 311/39)

Language of the case: Italian

Referring court

Tribunale di Santa Maria Capua Vetere

Party to the main proceedings

Luciano Baldetti

Question referred for a preliminary ruling

On a proper construction of Article 4 of [Protocol No 7 to the European Convention on the Protection of Human Rights and Fundamental Freedoms] and Article 50 [of the Charter of Fundamental Rights of the European Union], is the provision made under Article 10b of Legislative Decree No 74/00 consistent with Community law, in so far as it permits the criminal liability of a person to whom a final assessment by the tax authorities of the State has already been issued imposing an administrative penalty in the sum of 30 % of the unpaid amount to be assessed in respect of the same act or omission (non-payment of VAT)?