

1. Record Nr.	TD18002655
Autore	PIAZZA, MARIKA
Titolo	LA COLPEVOLEZZA NEI REATI OMISSIVI PROPRI: RILIEVI CRITICI E SPUNTI DI RIFLESSIONE ALLA LUCE DELLA RECENTE GIURISPRUDENZA IN MATERIA DI REATI TRIBUTARI [Tesi di dottorato]
Editore	Università degli Studi di Milano, 2017-02-03
Lingua di pubblicazione	Italiano
Formato	Tesi di dottorato
Livello bibliografico	Monografia
Note	diritti: info:eu-repo/semantics/openAccess In relazione con info:eu-repo/semantics/altIdentifier/hdl/2434/471677
Sommario	<p>Peculiarities which characterize crimes of omission, besides affecting the structure of intent and the knowledge of criminal law, also affect the probability of anomalies and borderline situations which could become considerable obstacles to the person who has to fulfil his duties. Particularly, against the economic crisis which characterizes the present historical moment, many judges have faced the theme of the serious lack of liquid assets as a circumstance which makes it "impossible" the execution of duties: this way judges have also requalified the concept of "conduct which can't be required" as an element that can exclude criminal liability (condemnation and punishment) in some criminal trials concerning the omission of the payment of certificated withholding taxes, and of VAT. Throw this composition the most burning questions about crimes of omission are analysed, also in order to individuate the parameters which should be observed by the Lawgiver who represses omissions with penalties. Starting from the analysis of the structure of the crime of omission as the only one without an event, profiles of conflict with the function and limits of the so called ius criminalis are investigated; then the guilty mind and particularly the knowledge of the dutiful action in crimes of omission with a neutral typical structure are</p>

examined. Finally the category of “conduct which can’t be required” is studied: in our legal system its difficult dogmatic position and the friction whit the principle of legality clash whit the request of respect for civil rights claimed by supporters of the existence of a general and uncodified cause of exclusion of criminal mind.

Localizzazioni e accesso

http://memoria.depositolegale.it/*/http://hdl.handle.net/2434/471677
