



**EUROPEAN COMMITTEE OF SOCIAL RIGHTS
COMITE EUROPEEN DES DROITS SOCIAUX**

18 December 2017

Case Document No. 7

Confederazione Generale Italiana del Lavoro (CGIL) v. Italy
Complaint No. 140/2016

**OBSERVATIONS OF ASSOCIAZIONE
FINANZIERI CITTADINI E SOLIDARIETA (FICIESSE)**

Registered at the Secretariat on 29 November 2017

ANNEX ONE

OBSERVATIONS BY THE ASSOCIATION FICIESSE

A. PREMISE

1. The military status of the Guardia di Finanza (Gdf) is used by Italy as a reason to deny the possibility that its staff constitutes or adopts trade unions to safeguard their rights, despite the work done by Finanzieri in any way relating to national defense or service performed by the Italian Armed Forces, but is the same to that carried out by a police force.
2. Here are few concrete examples that show how the military state has been used to deny the rights provided for in Articles 5 and 6 of the European Social Charter revision.

B. THE CASE "FICIESSE"

3. The Finanzieri Citizens and Solidarity Association (FICIESSE) is founded on May 14, 1999 in Rome by 47 members from the Corps of the Guardia di Finanza and the civilian world. In October 2000 she created her own website and in January 2002 she published the first issue of her semi-annual magazine. It's been years of fervent growth for the association that triggers interesting and involved debates inside and outside the Corps.
4. In April 2002, the General Command of the Guardia di Finanza issued Circular 121075 / P / 4, which prohibits Finanzieri in the service of enrolling in FICIESSE because some parts of its Statute seem to make some sense of the trade union. All military members leave the association and social offices while the civilian component continues to operate. 40 members of the Italian Parliament sign up in FICIESSE to show solidarity and support for the project. Shortly afterwards, in response to the Senate of the Republic (to interpellation 2-00170 and to question 3-00430), the Government states what points of the statute should be changed. In March 2003, after two congressional meetings eliminated the critical steps indicated by the Government, the Finanzieri component come back in FICIESSE.
5. Lastly, on 23 November 2006, the General Command, which had not yet abrogated the 2002 circular, responded to a further parliamentary question (Chamber of Deficits No. 4-01383) with the following words: "In relation to the inspection syndicate in question, concerning the note of the National

Association of Finanziere Citizens and Solidarity states that this General Command has already abolished Circular No. 121075 / P / 4 of April 4, 2002, as well as related to it". The circular is withdrawn and its rejection is communicated to the Commanders.

6. As we see, ultimately, the military status still allows the General Command of the Guardia di Finanza to authorize or prohibit military personnel from forming or adhering to associations if, according to the opinion of the General Command, they pursue trade unions scopes. This is without any reference to national defense in the activity of the association.

C. THE CASE OF THE MINISTER OF ECONOMY PADOA-SCHIOPPA

7. On October 25, 2007, a meeting was held between the then Minister of Economy and Finance, Dr. Tommaso Padoa-Schioppa, and the Central representative Counseling (COCER) of the Guardia di Finanza staff.

8. There were Three themes contained in a document delivered by the body to the Minister the previous week:

- ways to develop relations with the Minister;
- contract renewal;
- incentive award.

2/5

9. They had to talk about concrete themes that are reflected directly on the staff and that for a long time they did not find a solution. For example, on the incentive award, the Minister, although formally concerned, did not answer for more than a year.

10. Incredibly, the Minister called for respect for the legislation on military representation and denied an effective confrontation. This is the news of the time: "" "" "25/10/2007 - GUARDIA DI FINANZA: COCER, DISAPPOINTMENT FROM PADOVA SCHIOPPA - " Delusions " from the words of Minister Padoa Schioppa, " who has informed us in fact that government "does not recognize us as interlocutors." So the Cocer, the military representation of the Guardia di Finanza, explained the reasons that led him to leave the table today during the meeting with the Minister of Economy, Tommaso Padoa Schioppa, in the 20th of September street. "It was a great surprise - it was explained by the delegates of the Corps during a press conference - listen to the minister more or less the following words: I can not deal with you because your interlocutor is by law the 'General Commander, I'll have five minutes because I have other commitments and I'll just leave you with Undersecretary Paolo Cento' ". There should be three themes at the center of the discussion, reported to Padoa-Schioppa in a document delivered to him

last week during his visit to the General Command, clarifying the Cocer: the definition of ways to develop relations with the minister, renewal contract, the pact for security and the so-called incentive award. So, it has been stressed, "concrete arguments that are reflected directly on the staff and that for some time they have not found a solution. " According to Cocer, " not just to don't get into problems, it was incredibly recalled the respect of the legislation on military representation (Law 382/78 and its implementing decrees), instrument, among other things, considered obsolete by everybody. With a restrictive and erroneous interpretation of the same, in fact, the development of an effective comparison is actually avoided in order to reach a shared solution to problems. For Cocer's exponents, this is an incredible location, never seen in nearly 30 years of representation and bring back the clock hands at the 1977. In addition, this approach, in addition to being unacceptable in 2007, reinforces the need to quickly define new legal instruments that will actually safeguard the rights of financiers, not least trade unions. (ANSA). """"""""""""""""""""

11. Even in this concrete case, as is evident, the military status of the Guard of Finance staff has prevented them from exercising trade union rights, even though nothing was referring to national defense.

D. THE CASE OF THE "TAV JUDGMENT " BY THE TRIBUNAL OF TURIN

3/5

12. The Ordinary Tribunal of Turin, on May 31, 2013, had excluded civilian representation from the Basic Council Guardia di Finanza of Piedmont (COBAR) in the criminal proceedings relating to the damage suffered by Gdf staff employed in public order service in Val di Susa in the summer of 2011
13. The Tribunal, on the other hand, admitted the constitution of a civilian part of several trade unions of non-military police forces, since they act in their own name for the protection of a personal right.
14. The Judge had ruled out the Councils of the Military Representation because he "can not attribute the nature of trade unions", because art. 1478 of Legislative Decree 66/2010 assigns to them only the task of formulating internal opinions, thus "a representation of the staff that remains strictly limited within the institution"; and, again, according to the Turin Tribunal, by Art. 1475 the legislator by "political choice" intended to "limit the trade union freedom of the military", preventing them from forming distinctively formed formations.
15. In the opinion of the Court, in addition, lacking the so-called "requisite of subjectivity" is absent not only the legitimacy of being a civilian party, but, more radically, the same legal capacity to act in court.

16. Co.Ba.R's exclusion from civilian parties was a definitive decision as it was no longer allowing an appeal under national law and therefore allowed the European Court of Human Rights to be brought without further internal steps otherwise indispensable.
17. Approximately 400 officers of the Finance Guard appealed to the European Court of Justice (no. 79696/13 - Pansitta and others) by denouncing Italy for breach of art. 11, 14, 16 and 6 of the ECHR. The case is still under examination by the European Court.
18. In this case, in the case of events related to the typical police activity, to the staff of the Guardia di Finanza, just because they had military status, they were denied the same rights as the State Police colleagues, even if there were no linking to the national defense function and the Armed Forces activity.

E. THE CASE OF THE PROVINCE OF TURIN

19. On 4 February 2014, the Provincial Council of Turin expressed solidarity with the Order's Forces in the work of the defense of citizens and of democracy.
20. At the same time, they were invited to the headquarters of the same council, the union representatives of the State Police workers and the representatives (CoBar) of the military police forces (internal councils of the Guardia di Finanza and Carabinieri), for an analysis of their problems in cities and throughout the provincial territory.
21. The Chairman of the Provincial Council convened a meeting of the Councilors, on 24 March 2014 and with the Order of the Day the hearing of the Cobar representatives of the Guardia di Finanza and of the Carabinieri. Subsequently, however, that summons was withdrawn, without any reason.
22. The matter had also been addressed by a question (No. 12191) by a provincial councilor. Indeed, as the trade union representatives of the State Police staff had already been heard in the Provincial Council's Conference of Leaders on March 4, 2014, it was asked to specify the underlying reasons the disparity of consideration with regard to those who have the same job and to determine, where appropriate, to complete the engagement taken in the motion approved by the Provincial Council on 4 February 2014.
23. On May 8, 2014, it was replied that at the stage when he was in contact with the Military Forces representations, the Presidency of the Provincial Council approached the tops of them, informing itself that these representations are

purely consultative, which can not be considered a social part like the trade unions, lacking in subjectivity and legal capacity.

24. About the convening of the military representative organizations, the Presidency of the Provincial Council had to acknowledge that the bodies identified have no trade union nature but rather carry out an auxiliary role to military leaders in decisions and organizational choices.
25. On this occasion, the Presidency had already been able to inform the various councilors about the emerging problems and the opportunity to delete the hearing of the military representation bodies.
26. Again in this case, as we see, the military status of the Guardia di Finanza staff has prevented the exercise of the rights recognized to the unions of the State Police colleagues even if employed in the same police activity.

F. CONCLUSIONS

27. The cases described are just some of the many that happen in Italy to damage the staff of the Guardia di Finanza. It again emerges of a unfair disparity of treatment between the civilian police force employees, provided with organizational unions with legal subjectivity, and the staff of the Guardia di Finanza, for which it recognized a mere surrogate of the trade union's representative system to the same rank as the Armed Forces.
28. Failure to recognize the Guardia di Finanza staff of a representative trade union system with legal subjectivity that protects the individual and collective interests of the Finanzieri is a very serious damn for the effective exercise of the workers' protection activities. There is, in this regard, a continuing inability of the Italian Parliament to come to solve the problem, which is dragged by innumerable legislatures.
29. In fact, the current Italian legislation (Legislative Decree 66/2010) appears to be in conflict with international standards, where it precludes the Military Representatives from having the right to take legal action to protect their interests or their representatives and staff of the Corps can freely form trade unions or professional associations of the category.
30. The restrictions on the right of association imposed by national law against military workers appear even more macroscopic and unjustified with regard to Finanzieri, since the Guardia di Finanza has almost exclusively given the task of economic - financial police or, where appropriate, internal security, while in fact does not carry out defense functions.

ANNEX TWO

CONSIDERATIONS ABOUT THE OBSERVATIONS SUBMITTED BY THE ITALIAN GOVERNMENT ON THE MERIT

A. ABOUT PARAGRAPH 23 AND 24

1. Below are some elements that lead to the statement that, in fact, the Guardia di Finanza, although formally in military *status*, is alien to the Italian armed forces and the national defense system.
2. **THE FINANCIAMENT TO GUARDIA DI FINANZA ONLY BY THE MINISTER OF ECONOMY:** the financial statement budget for the year 2017 amounts to euro 4,169,578,715; this is a number exclusively borne by the Ministry of the Economy and Finance. No expenditure is incurred by the Ministry of Defense.
3. In fact, in the State Budget for the Guardia di Finanza are "dedicated" no. **2 missions and n. 2 Programs** completely disconnected from national defense:
 - **Mission 29:** Financial and Budgetary Economic Policies and the Protection of Public Finance.
 - **Program 3:** Prevention and repression of fraud and violations of tax obligations.
(€ 2,683,818,865)
 - **Mission 7:** Public Order and Security.
 - **Program 5:** support of the Public Security.
(€ 1,485,759,850)
4. It is evident, therefore, that even from the point of view of the State Accounting, no military function is attributed to the Guardia di Finanza or it is attributable to national defense, but exclusively civil tasks. In fact, the "**Explanatory Notes to the Financial Statements Bill for the year 2017 and the three-year period 2017-2019**"¹ provide for the following action plan of the Financial Guard without any military defense function:
5. *"" The 2017 Plan foresees that the Corps action, as a General Police Force for countering economic-financial offenses and other related illicit phenomena, is aimed at:*
 - *To have a real impact on the spread of fiscal, financial and economic injustice and the negative effects that this results in harm to social equity and the rights to free enterprise and work;*
 - *Fully oversee the areas of responsibility assigned to the institution and focus resources on more serious and significant fraud and crime phenomena;*
 - *Strengthen intelligence, risk analysis with databases, economic control of the territory, and collaboration with tax agencies;*
 - *Adopt in this context lines of action based on flexibility and dynamism, in a framework of simplification of internal requirements that are not strictly functional to operational activity and control.*

The Guardia di Finanza therefore concentrated its action, even with ultranational projection, towards the most damaging phenomena for the budget of the European Union, the state, the

¹ http://www.rgs.mef.gov.it/Documenti/VERSIONE-I/Attivit--i/Bilancio_di_previsione/Note_integrative/Note-preli/2017/n-i-2017-agg/020.pdf

regions and the local authorities, such as tax fraud, with particular emphasis tax and customs fraud, international tax evasion and undercover economy, tax evasion, with particular reference to aggressive tax planning, fraud in managing, disbursing and perceiving public funds, illicit fraud against the Public Administration, the recycling of illegal proceeds, smuggling, the infiltration of organized crime in the economy and the reinvestment of illicit capital, counterfeiting and other forms of criminal law with financial and financial implications that, by their characteristics and insidiousness, require a strong intelligence action, analysis of risk and intervention methods typical of a police force.

Against to internationally-economic-financial offenses, the Corps continued to develop the largest contribution of its network of foreign-deployed experts, which are also a reference point for other tax-system actors.

For the foregoing, the "Guardia di finanza"'s action plan has been divided into five objectives, three with a strategic and operational value, in the area of the protection of revenue and expenditure and of other economic-financial offenses, one of strategic importance, but not operational, regarding the implementation of the normative provisions on "anti-corruption" and "transparency", and one of the structural nature of public security support. ""

6. **ABSENCE OF NATIONAL DEFENSE OBJECTIVES AND MILITARY PLANNING:** while there are precise directives issued by the Minister of the Economy and Finance for the activity of the Guardia di Finanza², exclusively of a civil nature, no provisions on military operations have been provided for the GDF by the Defense Minister³ or by the Defense chief⁴.
7. Through the portal⁵ of the Italian Government - Department of the Public Function - entirely devoted to the performance of public administrations, it is possible to know what the objectives of each Italian public administration are.
8. As for the Guardia di finanza, it is expected for the year 2017 (as in the previous ones) that it only pursues strategic objectives related to the Ministry of the Economy and Finance; in detail:
9. **Preventing and combating financial crime of all kinds⁶**
Description: *"The objective is to hinder the entry of criminal interests into entrepreneurial, financial and institutional matters. In particular, it will continue to pursue the aggression of assets illegally acquired by organized and common crime, while also combating the exercise of activities entrepreneurship in a typically mafious way or so to facilitate the aforementioned criminal organizations. In the protection of the capital market, Corps action will focus on the prevention and repression of money laundering and terrorist financing, as well as against financial violations, corporate and bankruptcy. In the goods and services market, the activity*

² "Instruction for Policy Priorities for 2017", issued by the Minister of Economy and Finance on 29 July 2016, and "General Guidelines for Administrative Action and Management - 2017" on 10 February 2017 (http://www.mef.gov.it/ministero/oiv/documenti/DIRETTIVA_GENERALE_2017_opt.pdf)

³ "General Guidelines for Administrative Action and Management - 2017", issued by the Defense Minister on 12 January 2017 (https://www.difesa.it/Il_Ministro/Uffici_diretta_collaborazione/OIV/Documents/Direttiva_Generale_per_attivita_amministrativa_e_gestione_2017.pdf)

⁴ Multiannual Programming Document for Defense for the three-year period 2016 - 2018 presented to the Italian Parliament by the Minister of Defense

⁵ <https://performance.gov.it/performance/obiettivi-strategici>

⁶ <https://performance.gov.it/performance/obiettivo-strategico/7647>

will continue to protect trademarks, copyright, made in Italy and the consumer Cooperation will be ensured with the reference authorities "

Mission 029 - Economic-financial and budgetary policies and protection of public finances

Program 003 - Prevention and repression of fraud and violations of tax obligations

10. Preventing and countering the violations of the EU budget, state, regions and local authorities that damage public finances, resulting in wasteful management and undue enrichment, both by the perceptors and by the operators / dispensers⁷

Description: "The objective will be to identify and repress the behaviors that cause serious and concrete damage to the public finances of the European Union, the state, the regions and local authorities and the economic-productive system, resulting in waste, bad management and undue enrichment, made by the perceptors as well as by the operators / distributors. In addition, the role of the Guard of Finance as a reference body for all institutional actors in the sector will be strengthened. Finally, the prevention and repression of illicit activity in the public sector will be strengthened through the development of judicial police investigations by the judiciary in the area of offenses against public administration and intensification of operational synergies with the national authority anti-corruption in the field of public contracts and control of the fulfillment required by law n. 190/2012 and related Legislative Decrees. "

Mission 029 - Economic-financial and budgetary policies and protection of public finances

Program 003 - Prevention and repression of fraud and violations of tax obligations

11. Prevent and suppress evasion, avoidance and tax fraud in all their different manifestations⁸

Description: "The objective will be pursued through a substantial, concrete and more effective action, in terms of ability to contrast the spread of fiscal illicit. In order to identify the targets at the highest risk of evasion, even international, the investigative activity carried out in all sectors, information research and risk analysis carried out through databases will be exploited, guaranteeing the aggression of the perpetrators of the crimes taxes. Particular attention will be given to the containment of the impact of auditing on taxpayers, through the constant use of contradictory methods and calibrated inspection methods on illicit phenomena to counteract. Support will be provided for the implementation of the law plans and cooperation with the other institutional actors involved. Confirms the flexibility of the number of planned interventions, ensuring a minimum number of executions and inspection modules. "

Mission 029 - Economic-financial and budgetary policies and protection of public finances

Program 003 - Prevention and repression of fraud and violations of tax obligations

12. Support to the country's internal and external security⁹

Description: "GDF will also ensure, by 2017, a goal for the country's internal and external security support, which includes: 1. actions taken to support the prevention work associated with the recent recurrence of terrorism international; 2. the activities of combating illicit trafficking in human beings, including by sea, including drugs and weapons; 3. the activities to combat the facilitation of illegal immigration, including the movement of migrants by sea; 4. interventions for the protection of the territory and the environment and the phenomena of economic-financial illegality often related to the violations in the matter; 5. the support to civil protection interventions; 6. participation in international missions; 7. the support to the protection of the order and public security, including at sea, pursuant to art. 16, Act 1 April

⁷ <https://performance.gov.it/performance/obiettivo-strategico/7646>

⁸ <https://performance.gov.it/performance/obiettivo-strategico/7649>

⁹ <https://performance.gov.it/performance/obiettivo-strategico/7603>

1981, no. 121. It will also be implemented in addition to the provisions referred to artt. 2, paragraph 1, 3, paragraphs 2 and 4 of Legislative Decree 177/2016 "
Mission 007 - Public Order and Security
Program 005 - Support of the Guardia di Finanza in public security

13. Regarding the strategic objectives assigned to the Ministry of Defense, among the 16 planned for 2017¹⁰, no one is for Guardia di Finanza¹¹.
Therefore, there is no military objective for the Guardia di Finanza¹².

B. ABOUT PARAGRAPH 26

14. This is a statement of principle but without substantial application in reality. The Financial Guard Corps would formally include among the tasks envisaged by the law "**to contribute to the border political and military defense**" (Law 189/1959); this is a task already entrusted to the previous law no. 415/1942, approved by the Fascist regime **in full war conflict**, and reproduced in 1959.
15. It is therefore a purpose that has roots in those particular historical periods. Indeed, prior to 1942, the ordinance laws did not envisage military defense of borders but only participation in military operations in the event of war.
16. In fact, this task has been devoid of practical application, both for the long period of peace but also for the progressive overcoming of national boundaries due to the process of European integration: the Guardia di Finanza, therefore, is currently not used in military operations at the borders¹³ and the Italian Defense Ministry has not planned its employment¹⁴.
17. The inexistence of this function was certified by the Italian Government, which officially gave the following definition: *"The Corps is therefore, first of all, the operational instrument through which the financial administration provides for the global defense of the tax system in its multiple as a unitary strategy, which overcomes sectoral solutions often adopted in other jurisdictions, and assures the link between tax protection and the rules that give concrete form to public control of economic activities. As part of the organizational solution now described - which does not seem to be to question the rationality and coherence with a modern conception of the role of the State in the economic life of the country - the "support" activities based on criteria that are essentially functional economics. **The concept of "support to the political – military defense of the border", for example, at a time of peace - in the conduct of generic information and military police at the border, intimately tied to that of the customs police and that does not, however, not involve any use of personnel and means other than those of a fiscal nature."**¹⁵*

¹⁰ The same situation occurs for all the years (2013 to 2016) for which the above information is available

¹¹ Also refer to press releases of the Guard of Finance of 21 June 2017 and 21 June 2016

¹² <http://video.gdf.gov.it/podcasts/professione-finanziere/professione-finanziere-inglese>

¹³ Also in the "Report on the State of Military Discipline and the State of the Armed Forces Organization" (2015) submitted by the Government to the Italian Parliament on 21 November 2016, no mention is made of the Guardia di Finanza.

¹⁴ In publications published by the Center for Defense Innovation (CID), which is part of the Third Department of the Defense Staff, never refers to the Guardia di Finanza
<http://www.difesa.it/SMD/Staff/Reparti/III/CID/Dottrina/Pagine/default.aspx>

¹⁵ Government report to bill no. 756, submitted to Parliament on 22 February 1980, entitled "Operational adjustment of the Financial Guard for the Fight against Tax Evasion" - <http://www.parlamento.it/service/PDF/PDFServer/DF/290650.pdf>

18. The few strictly military tasks entrusted to the Guardia di Finanza were described in Royal Decree no. 126/1926 on the "Organic Regulation for the Guardian of Finance"; in particular Chapter II "Military Attributes of the Body" lists those in peace time¹⁶ (Articles 9-16), those relating to the mobilization¹⁷ and use of war¹⁸ (Articles 17-22).
19. **From January 1, 2017, this law was repealed (by Article 47 of Legislative Decree 95/2017), and thus formally abolished all the above-mentioned military tasks, albeit already outdated.**

C. ABOUT PARAGRAPH 27

20. The Law of June 3, 2010, no. 79 envisioned the possibility of appointing the General Commander of the Guardia di Finanza also among the ranks of its Generals, whereas previously it was foreseen that only a General of the Army would be appointed.
21. Since the introduction of this novelty, the General Commanders who have succeeded have always come from the Corps itself and never again from the Army.

D. ABOUT PARAGRAPH 32

22. The military training for personnel of the Guardia di Finanza is minimal. In 2016 the inspectors students, for whom the training course lasts for a total of three years, have been trained by Army for military use for only two weeks.¹⁹
23. For recruited staff, post-training activities do not involve military training, but didactic activities that are consistent with the Minister of Economic Affairs '*policy addressing his priorities*'.²⁰
24. On the other hand, the Italian Republic with the Peace Treaty signed in Paris on February 10, 1947 (made enforceable by Legislative Decree No. 1430 of 28 November 1947, still in force), undertook not to provide any instruction military to personnel not embedded in the Army or Carabinieri²¹, meaning "*military education*" "*the study and practice of the use of arms specially designed or adapted for military purposes and related training resources; the study and execution of exercises or of direct movements to teach or practice the maneuvers carried out by combatants on the battlefield; and the organic study of tactics, strategy and state-of-the-art services.*"²²

¹⁶ Information and news, garrison services, shows and parades, honors and precedents, disciplinary and hierarchical relations with the bodies of the Royal Army and Navy, anniversaries of the Corps

¹⁷ Preparing for mobilization, inspections, mobilization

¹⁸ Use in war, cadres of mobilized wards

¹⁹ <http://www.esercito.difesa.it/comunicazione/pagine/addestramento-alla-scuola-di-fanteria-per-gli-allievi-marescialli-della-guardia-di-finanza-160912.aspx>

²⁰ Magazine "Il Finanziere", June 2017, p. 64

²¹ "Art. 63. No personnel other than the one incorporated in the Italian Army or the Armed Forces of the Carabinieri may receive any form of military instruction as defined in Annex XIII B. "

²² Annex XIII B to the Treaty of Paris

E. ABOUT PARAGRAPH 33

25. Since World War II, the Guardia di finanza has no longer been employed in war operations, as has been demonstrated in the same Gdf annual report of 2016 and earlier. **The reference to international missions is tendentious because it is not real from the military point of view.**
26. Indeed, if the two world conflicts of the 20th century are excluded, the Guardia di Finanza occasionally took part in operations outside the national territory²³ and, in any case, with negligible forces; these missions were mainly aimed at **customs or police assistance** to countries in contingent political crisis situations and nevertheless have never involved the use of personnel of the Corps in military operations²⁴. Below is the detail of missions over the past ten years:
27. **KOSOVO** (ended): this is the **EULEX** civilian mission decided in 2008 by the European Union in the framework of the European Security and Defense Policy (ESDP). The main objective of the Community Initiative is to provide assistance and support to the Kosovo Authorities, with particular reference to the police, judicial and customs sectors, while maintaining a limited number of enforcers. Gdf has been present in the mission with only **10 units (!), covering specific job positions, in the economic-financial and customs police sectors.**
28. Previously, a limited part of GDF staff participated in the mission called the United Nations Mission in Kosovo (**UNMIK**), an international UN force delegated to the Kosovo civil administration²⁵.
29. In the UNMIK mission, the Guardia di Finanza had taken part as a UN Border Police and later in the Financial Intelligence Center (FIC), set up to counter the forms of recycling and illegal activities associated with it. In 2002, F.I.U. - Financial Investigation Unit - with the task of curbing the economic and financial crime phenomena in Kosovo²⁶. He was also involved in UNMIK's Central Intelligence Unit (CIU), which was entrusted with the task of monitoring financial transactions in Kosovo's territory, in order to detect illicit fraud using financial channels.
30. **AFGHANISTAN** (ended): it is the operation that is referred to with more emphasis by the Corps. Under the **ISAF** UN mission, in January 2006, the Italian Defense Forces requested the cooperation of the Guardia di Finanza with the activities of the Afghan mission, with particular reference to the possibility of sending a team of **customs specialists with training tasks** with regard to organizations locals²⁷.

²³ Publication "The International missions of the Guardia di Finanza (1899-2009)" - by the Gdf Historical Museum –

²⁴ Legislative Decree 68/2001 - Article 5 (Participation in international economic and financial transactions) 1. The Finance Guard's Corps shall, within its competence, contribute to the national contribution to the activities promoted by the international community or deriving from international agreements, with particular regard to the activities aimed at the reconstitution and restoration of the operativeness of the police bodies and the local institutional structures represented in contrast to the violations in economic and financial matters.

²⁵ Report of the Italian Government to bill no. 1288 of July 5, 2006 "Provisions for the Italian participation in international missions".

²⁶ Commander General Gdf Roberto Speciale: "... he also recalled the mission in Kosovo," composed solely of our military, with the task, carried out with flattering results, to investigate against economic and financial crime and corruption in the use of aid that the international community is destined to the martyred region "(news Ansa - 02/02/2006)

²⁷ "The GRIFO Task Force in Afghanistan, by T.Col. Gdf F. Lamberti, XXXIX ICMH CONGRESS, Turin, 2013

31. It was therefore decided to send to Herat, a contingent (called "Grifo"), to entrust exclusively traineeships to Afghan Border Police (ABP), a police force carrying out supervisory tasks at frontiers for the contrast and repression of smuggling and illicit trafficking.²⁸
32. The small contingent of Gdf has change the number of components from time to time, from a **minimum of 10 units up to a maximum of 20 (!) (Compared to a total of 60,000 remaining in Italy).** The mission ended on June 12, 2013.
33. **HAITI** (ended): the **MINUSTAH** (United Nations Stabilization Mission in Haiti) mission was to assist the Haitian government in local police reform, the Haitian National Police, according to democratic standards. In February 2007, **five people** (!) Gdf were charged to Haiti in Haiti's maritime, aviation, frontier and migration department reform²⁹.
34. **LIBYA:** on 29 December 2007, the Italian and Libyan Governments signed a Protocol on cooperation for the fight against illegal immigration; on May 20, 2009, three naval units of the Guardia di Finanza sold to Libya with the Libyan crews and, in total, **six Italian "observers"** arrived at the Zuwarah port; over the same period **10 GdF officers** arrived in Libyan territory to ensure the ordinary maintenance of naval units sold by the Italian Government to the Libyan government and to carry out training activities for Libyan Coast Guard personnel.
35. The "joint patrol" activity for the **clandestine immigration contrast** began on May 25, 2009, and it ended suddenly two years later³⁰ for "security reasons"³¹.
36. Recently, on 31 January 2017, the Guardia di Finanza signed an agreement with the EU operation **Eunavfor Med** - "Sophia" for the purpose of co-operation to the training of personnel of the Libyan Coast Guard³².
37. Under this agreement, the Guardia di Finanza currently trains, on board Italian vessels in international waters, the Libyan Coast Guard³³; **however, there is no provision for the use of Gdf personnel for military operations.**
38. The situation remained the same even after the Italian government decided³⁴ on 28 July 2017 for Italy's participation in the international mission to support the Libyan coast guard, with the

²⁸ "... the participation of the staff of the Financial Guard Corps at the ISAF mission, with the task of carrying out teaching activities in favor of Afghan personnel, specializing in the field of conflict and repression of customs violations through courses held in Herat ". - Report of the Italian Government to bill no. 1288 of July 5, 2006 "Provisions for the Italian participation in international missions".

²⁹ "The Guard of Finance in International Missions", brochure by the Gdf Historical Museum, Rome, 2009

³⁰ " In fact, the treaty between Italy and Libya is no longer, it is inoperative, it has already been suspended ', said Defense Minister Ignatius La Russa ...' 'For example - added La Russa - the guard men of finance, who were on the trawlers, to control what the Libyans did, are now in our embassy. " (ANSA news - 26/02/2011).

³¹ http://www.repubblica.it/solidarieta/immigrazione/2015/03/05/news/finanziata_una_missione_che_non_c_e_-108810163/

³² Magazine "Il Finanziere", supplement in June 2017, p. 15

³³ https://eeas.europa.eu/headquarters/headquarters-homepage/19613/eunavfor-med-and-italian-guardia-di-finanza-sign-technical-agreement-libyan-training_it

³⁴

<http://documenti.camera.it/apps/commonServices/getDocumento.ashx?sezione=lavori&idLegislatura=17&tipoDoc=doc&idDocumento=250&ramo=C>

objective of "providing support to Libyan security forces for the activities control and contrast of illegal immigration and human trafficking through an aeronautical device and integrated by ISR capabilities (Intelligence, Surveillance, Reconnaissance). " It is therefore a mission which is not aimed at military defense, but is of a humanitarian nature and for the management of migratory flows (Parliamentary Resolution no. 6-00338 approved on August 2, 2017).³⁵

39. The activity Gdf for this mission was specified in the deliberation, adopted by the Italian Council of Ministers no. 8 of January 14, 2017³⁶, which states (TABLE 24) as objectives: "*Fight the phenomenon of illegal immigration and trafficking in human beings through: a. the use of staff of the Guardia di Finanza in Libya for the conduct of training cruises in favor of the Libyan Coast Guard and for the patrol on board of naval units sold by the Corps to the Libyan government between the end of 2009 and the beginning of 2010. b. the ordinary maintenance and efficiency of the said naval units ...* "
40. The resources of the Finance Guard³⁷ to be used are: "*a) logistics and training activities in Libya: land vehicles and materials consisting of 3 cars and 1 van, b) technical, logistical and training activities in Italy: means and materials terrestrials consisting of technical and logistical structures of the Naval Center, headquartered in Cape Miseno (Naples), to maintain the four Libyan naval units in power.* ". As far as the maximum number of staff is concerned, it is a contingent irrelevant: "*a) logistics and training activities in Libya: 20 military ... b) technical, logistical and training activities in Italy: No. 30 Military ...* "

F. ABOUT PARAGRAPH 34

41. With regard to the connection with the Chief of Defense, it is guaranteed by the presence of a General of the Army assigned to the General Command which has a special office. From the reading of the official magazine Gdf "*Il Finanziere*", it turns out that the activity of this office is not essentially aimed at pursuing military operations by the Guardia di Finanza³⁸, merely imposing provisions on uniforms, ceremonial and training in weapons shooting.

8/13

G. ABOUT PARAGRAPH 35

42. First, the staff employed in the air-navy service is estimated at about 10% of the total. About the aerial fleet, all of which are the means of transporting people or goods³⁹. As for the naval fleet, this is for most non-high-powered boats.
43. The most important boats are the two "Monte Sperone" and "Monte Cimone" patrol boats, launched in October 2013 the Vittoria di Adria shipyards, based on the design of the Damen Stan 5009 "Sea Ax" type patrol class. This kind of patrol was designed by Damen for the

³⁵ <http://aic.camera.it/aic/scheda.html?numero=6-00338&ramo=C&leg=17>

³⁶ <http://www.camera.it/dati/leg17/lavori/documentiparlamentari/IndiceETesti/250/001/INTERO.pdf>

³⁷ <https://www.senato.it/service/PDF/PDFServer/BGT/01002580.pdf>

³⁸ Magazine "*Il Finanziere*", June 2016 (page 58) and June 2017 (page 58)

³⁹ <http://www.gdf.gov.it/chi-siamo/organizzazione/specializzazioni/comparto-aeronavale/servizio-aereo/chi-siamo/flotta-aerea>

following uses⁴⁰: customs patrols, maritime security, economic security, search and rescue; they are obviously non-military tasks.

44. The construction of these naval units was funded by the European Maritime Border Management Agency (Frontex), which has no military purpose⁴¹ but exclusively civilian purpose. Frontex is an EU institution which has as its objectives to coordinate patrol missions at the external, maritime, land borders of EU states and to support Member States in common repatriation operations for irregular migrants.
45. Concerning the concrete use of the Corps aeronautical means, it is clear from the annual reports 2016⁴² that they are civil and not military. For a general overview on their use by Guardia di Finanza, please refer to the General Screpanti hearings⁴³ at the Parliament of the Italian Republic⁴⁴, which on 5 July 2017 clarified that the GdF does not have national defense tasks: *"... the institutional mission of the Guardia di Finanza, which is now fixed in a legislative decree, no. 68 of 2001, which, in addition to the tasks of the economic-financial police on the mainland, also assigned the task of the economic-financial police on the sea and the fight against illicit traffic under the system of national police forces provided by law no. 121 of 1981. To carry out this function both on land and at sea, those belonging to the Guardia di Finanza have the status of a general police law, that is, extended to all kinds of offenses, of the Tax Police, Public Security and Police currency. Public order and security services at sea are those reserved to the police. It is well to distinguish right from now on two fundamental functions on the sea, which invest different responsibilities: the police function, the fight against illicit traffic and the protection of public order; the rescue function in the sea, the safety of navigation ... We are talking about, exactly, a preventive watchfulness on international waters, essentially carried out by the Navy, an investigative repressive activity in the territorial sea, entrusted until recently it does the to three police forces, and coordinated activities in the adjacent area, 12 miles from the territorial sea limit, to the Finance Guard. I have said recently by the police forces, because Legislative Decree no. 177 of the past year, the famous Madia reform, rationalized the functions of the police forces, in specialty areas, entrusting to the Guardia di Finanza with the sea safety specialty. For this purpose it is expected that the naval forces of the State Police, the Carabinieri and the Penitentiary police will be abolished, and that their naval units, except for a few exceptions (smaller islands, Venice and more), will pass to the Guardia di Finanza. This is a process still under way, with the Guardia di Finanza in the territorial sea obviously the Sea Safety Police. By summing up, the areas of intervention at Sea of the Guardia di Finanza are economic-financial police, contrast to illicit traffic, order and public safety at sea, support in rescue operations at sea. The institutional mission entrusted to the Corps is united, in the sense that it is identical whether it is developed at sea or whether it is developed*

⁴⁰ http://products.damen.com/-/media/Products/Images/Clusters-groups/High-Speed-Crafts/Stan-Patrol-Vessel/Stan-Patrol-5009/Documents/Product_Sheet_Damen_Stan_Patrol_5009_Sea_Axe_07_2012.pdf

⁴¹ <http://frontex.europa.eu/about-frontex/mission-and-tasks/>

⁴² "Aeronautical- navy compartment activity and contrast to illicit traffic" - p. 34 and 35

⁴³

https://www.senato.it/application/xmanager/projects/leg17/attachments/documento_evento_procedura_commissione/files/000/005/014/Intervento_generale_Screpanti_Guardia_di_finanza_.pdf

http://www.camera.it/leg17/1079?idLegislatura=17&tipologia=indag&sottotipologia=c30_confini&anno=2017&mese=07&giorno=05&idCommissione=30&numero=0052&file=indice_stenografico#stenograficoCommissione.tit00030

⁴⁴ Stefano SCREPANTI, Head of the 3rd Department - Finance Guard Operations, Division General - http://documenti.camera.it/leg17/resoconti/commissioni/stenografici/html/30/indag/c30_confini/2017/07/05/indice_stenografico.0052.html

on the ground. As well as our departments in the land, the aircraft component also ensures the economic and financial interests of the State and the European Union and the contrast of illicit traffic within the objectives assigned by the Minister of the Economy and Finance, from which Corps depends ... The navy fleet of the Guardia di Finanza consists of 352 naval vehicles, consisting of 3 patrols, 7 fast patrols, 67 guarders and many other units. We have two patrols of this class: Multiruolo Monti class, the flagship of the Guardia di Finanza, which is able to do a lot of naval exploration activities, which is now close to the outer boundary of Libyan territorial waters for activities of patrolling in contrast to illicit traffic; this is the fastest interceptor between those provided to the police in the Mediterranean and Europe, which the Guardia di Finanza has precisely for very fast sea pursuits. This is the aerial fleet, which, above all in its fixed wing component, is used for the patrolling of the sea, both of the Tyrrhenian Sea and of the Adriatic Sea, and is based on 84 aircraft. The aircraft we use for exploration of the high seas, the open sea, is essentially this, the ATR 42, which in addition to having high passenger cargo capacity, allows to accommodate highly advanced video surveillance systems. This is with regard to the organizational structure ... "

H. ABOUT PARAGRAPH 36

46. Even the Corps chief during the various hearings before the Italian parliamentary bodies confirms that, real, the staff of the Guardia di finanza does not carry any military or national defense tasks. General Commander Saverio Capolupo was in fact able to declare officially "... *The Guardia di Finanza is a police force ordered militarily, directly dependent on the Minister of Economy and Finance, which as an institutional mission presiding over the fundamental freedoms of the economic constitution . Following the review of the legislative work carried out by the legislator in 2001, our prerogatives have been considerably expanded, ranging from the priority protection of the taxes to the broadest economic-financial police function ... Operational projections aim to strike in their entirety all phenomena which are connoted by the ability to at the same time jeopardize more economic and financial interests by adopting typical police investigative techniques. In this perspective, the Ministry of Economic and Financial Affairs identified, as the priority activities for policy and the general guidelines for administrative action and management for the year 2013, which priority areas intervention, the further strengthening of the fight against evasion and tax evasion, and the strengthening of the fight against illicit activities which cause harm to national and Community public expenditure. The fight against tax evasion has always been the prime mission of the Finance Guard ... Mr President, ladies and gentlemen, I conclude by confirming the commitment of the Guardia di Finanza to continue with force, method and determination the mission of the fight against evasion and economic crime according to the objectives, priorities and programs assigned by the Minister of the Economy and Finance. The Body is assigned a major responsibility: the state budget guarantee on revenue and expenditure side. This is an even more important task in the current economic crisis period, where convergence is required of all institutions' efforts to implement the financial, social, and social equity principles of the country ... ".⁴⁵ **No reference has been made to hypothetical national defense tasks.***

10/13

⁴⁵ "Hearing of the General Commander of the Guardia di Finanza, on issues related to the workings of the Corps" - parliamentary report of 16 July 2013

I. ABOUT PARAGRAPH 38

47. At present, military operations that, in theory, could be entrusted to the Guardia di Finanza are only those provided by law no. 79/2010 (Article 1, paragraph 2) where it provides: *"In carrying out the activities of military action in the event of war and military missions abroad, the Corps is functionally dependent on the Defense Minister."*
48. It is evident, therefore, that in the time of peace, in national territory or in civil missions abroad, the staff of the Guardia di Finanza continues to depend on the Ministry of the Economy and Finance and therefore no concrete military function is assigned to him.
49. Also recently (July 13 and 18, 2017), the Chief of Defense, hearing in the Senate of the Republic on the reorganization of the defense ministry summits and delegations to the Government for the reform of the military instrument, did not even mention the Guard of finance⁴⁶ as a component of the inter-forces system of Italian Defense⁴⁷. The same is true for a similar hearing by the Defense Minister (18 July 2017)⁴⁸.
50. On the other hand, by examining the organization of the Corps (Circular No. 240000/310 - 2013 edition, entitled "Order of the Guardia di Finanza")⁴⁹ it is noted that **there are no departments that have tasks in national defense, there is not the presence of representatives of the Guardia di Finanza in national defense inter-forces bodies.**⁵⁰
51. Moreover, gold medals for the military value granted to the Guardia di finanza are only three, dating back to World War II, while gold medals with civil value are nine.

J. ABOUT PARAGRAPH 45

52. 1. The Italian laws in 1978 has established military representation bodies (COBAR, COIR, COCER), also for the Guardia di finanza, imagining them as a substitute for the denied union freedom. This "substitute function" was explicitly declared in the Majority Statements submitted to the Chamber of Deputies during the parliamentary debate on Law 382/1978 - Acts Camera, VII leg., No. 407-526-625-A.
53. Military representation bodies are governed by art. 1476 of Legislative Decree 66/2010 and have mainly consultative and propositional functions for the protection of collective interests of the military condition, limited to the specific subjects specified in the following art. 1478. The discipline contained therein is supplemented by regulations within the d.P.R. March 15, 2010, no. 90 (Unique text of the provisions governing military ordinance, pursuant to Article 14 of Law No 246 of 28 November 2005). The three levels of representation bodies are, in all

⁴⁶ http://webtv.senato.it/4621?video_evento=3922

⁴⁷ *On the occasion of the National Day of the Italian Armed Forces on November 4, no reference is made to the Guardia di finanza - https://www.difesa.it/Content/Manifestazioni/4novembre/2016/PublishingImages/4_nov_2016.jpg - <http://webtv.difesa.it/Video/?v=3e666d9b>*

⁴⁸ http://webtv.senato.it/4621?video_evento=3940

⁴⁹ <http://www.gdf.gov.it/documenti-e-pubblicazioni/circolari/disposizioni-general-che-regolano-l2019ordinamento-del-corpo-lineamenti-general-dell2019organizzazione-descrizione-dell2019assetto-organizzativo-dei-reparti-cartografia-linee-di-dipendenza-e-circoscrizioni-di-servizio.-edizione-2013/circolare-n-240000-310-edizione-2013.pdf>

⁵⁰ *Articles 28-31 Legislative Decree no. 66/2010*

respects, organs of a public nature, directly "instituted" by State law. Consider that organizations meet within military sites or in any case serve the service and components have presence coins, as provided for in art. 1, d.P.R. January 11, 1956, no. 5, with the consequence that the carrying out of representative activities is considered in all respects as "service activity".

54. Military representation in the implementing regulation has been defined as an institute of military order, which has consolidated the denying presupposition of the right of a free and autonomous representative structure. The size of the base units and the electoral procedures are determined by the commands of the respective structures. This is the case for intermediate (COIR) and central (COCER). Elections of delegates at various levels are then initiated by the respective commands. Commanders also establish the organizational criteria for the elections and designate the presidents of the polling stations. Commanders must be handed over all the charts and documentation relating to voting operations. The obligation to deliver to the respective commanders the documents, declarations, agenda and motions also applies during the activities of the representations. The relationships between the different levels of representation (central, intermediate and base) have not been regulated. Therefore, such reports and even military hearings, which must only confine themselves to providing information only on their request, are not possible unless authorized by the respective commands, to which, in the case, a copy of the documentation subject of the discussion must be submitted.
55. **The council president is not elected, but is the highest in the hierarchy.** The exercise of representation, meetings, assemblies is always subject to the agreement between the chairman of the representative structure and the corresponding commander. The right to speak at the assemblies of the delegations, and only on the items on the agenda, can only be exercised if they are asked before starting the discussion, considering the possibility of enrolling in speaking at work at the discretion of the president. The secret ballot is not adopted for the approval of the day's orders, motions, resolutions and documents. The performance of the duties of representation is considered to be all service activities; expenditure on the operation of the representations (permanent, missions, travel, publicity, various services) is thus fully borne by the Corps.
56. The competences of the representative bodies are very limited, they generally deal with the matters identified by art. 1478 of Legislative Decree 66/2010 and, in particular: I) the preservation of jobs during military service; II) professional qualification; III) inclusion in the job of those who cease to serve; (IV) Provisions for injuries suffered and sicknesses contracted for service and for reasons of service; V) welfare, cultural, recreational and social promotion activities, also in favor of family members; VI) Organization of meeting rooms and canteens, hygiene and sanitary conditions, housing. In addition to these general competencies, individual organizations of representation are invested, at each level, in certain specific functions governed by art. 879 and 880 of the d.P.R. 90/2010. On the one hand, the COCER (the representative body at national level) can formulate opinions, proposals and requests on all matters that are subject to legislative or regulatory provisions regarding the condition, treatment and legal, economic, welfare, health, culture and morals of the military. However, legislation does not introduce a real confrontation between the parties, but a simple consultation. Indeed, the COCER have no real negotiating power - unlike what is happening within the civilian police force - but only an advisory role. Their approval is not even necessary, so it is true that failure to reach agreement means that, instead of a bilateral act, a mere unilateral act by the administration belongs to it.
57. In order to contain the activities of representative bodies within the military disciplinary framework, delegates are required, pursuant to art. 882, d.P.R. 90/2010 to comply with the

following bans (a) Prohibition to make opinions and proposals or to make requests that are outside the subjects and fields of interest referred to in Article 1478 of the Code; b) prohibition of releasing statements and declarations or adhering to meetings or performing activities outside the organs of belonging; c) Prohibition of having any kind of relationship with foreign bodies to the Armed Forces, except as provided for in Book IV of Title IX of Chapter III of the Code and by the Regulation; (...) (e) prohibition to promote and collect petitions for the purposes of performing representation activities. In summary, military representation is completely precluded from dealing with matters relating to ordering, training, operations, the logistics-operational sector, the hierarchical-functional relationship and the employment of staff. In other words, there is no union confrontation on issues that are the very essence of the Armed Forces.

58. Failure to comply with the rules governing the activities of representation is considered to be a serious lack of discipline. Even in the performance of their duties of representation, the members of the organs remain rigidly subject to the military discipline regulations, which is free from the principle of strict legality and tassativity of disciplinary violations. This is the fundamental reason why the Presidents of the bodies are not elected but the highest rank. They must ensure the functioning of representation by applying the criteria of military discipline, which they are responsible for, and are also required to inform military hierarchies in the event of any violation. The president is given the disciplinary power of recall and censorship, as well as the expulsion from the military meeting guilty of having disturbed the order or failing to comply with the limits and faculties of his mandate.
59. The representative mandate may cease only for: (a) termination of the service; b) switch to another category or degree; c) transfer; d) loss of eligibility requirements; (e) have suffered two deliveries of penalty. As we can see, as the institute of recall is not included for trade union reasons, the mandate is considered indefinitely within the four-year term, thus removing all representative responsibilities from the delegate. The Italian Government has repeatedly extended the duration of the military representation bodies, postponing the elections for years. The remission of the mandate by qualifying, in fact, denies the delegate the role of collegial representative. This observation is reinforced, in fact, by the electoral norm which considers the vote to be given to candidates who are not members of the category of null vote. Significant data as to the absence of a truly unional character of the representative bodies emerges, moreover, from Art. 887, d.P.R. 90/2010, which provides that the military has the duty⁵¹ (not the right) to participate in the election of the representative. No delegate may abstain from the meeting room unless authorized by the chairman; this provision denies the military the right to freedom of association.
60. The non-recognition of delegates of the rights of freedom of representation and autonomy makes the military representations a no distinct personality from the military institutional organization, producing a dangerous mix and confusion of roles and functions between military representations and institutions.
61. **In the light of the foregoing, it is evident that there is no compatibility between European and Italian legislation as the latter violates the principles. It is clear that the military representation bodies of the Guardia di Finanza can not constitute a valid alternative to the absolute deprivation of union freedom. In summary, military representation bodies are the farthest away from a trade union organization.**

⁵¹ Failure to participate in the vote is punished

ANNEX THREE

DATA ABOUT THE REAL JOB OF GUARDIA DI FINANZA'S STAFF

1. The Financial Guard's institutional missions¹ are divided into homogeneous areas in the following strategic segments²:
 - (1) economic-financial police area:
 - (a) "revenue" (of the European Union, of the State, of the Local Authorities);
 - (b) "expenses" (of the European Union, of the State, of the Local Authorities);
 - (c) "capital market";
 - (d) "goods and services market";
 - (2) area of the supporting missions and service to third parties:
 - (a) "security";
 - (b) the political-military "defense" of the country;
 - (c) "on-demand services".
2. Data on the use of human resources of the Guardia di Finanza feed an information system called S.I.Ris. (Human Resource Management System)³. This information system is aimed at monitoring and tracking the activities of the organization for homogeneous functions and for centers of responsibility; the data are also included in the "man hours" of the various codes referring to institutional activities⁴.
3. **The reading of data S.I.Ris. referring to each of the above mentioned segments, in particular the "defense", can clear that the staff of the Guardia di Finanza does not substantially carry out military or national defense tasks.**
4. On September 26, 2017, the FICIESSE Association, through the lawyer Giuseppe Fortuna, sent a request for access to the General Command of the Guardia di Finanza to information, pursuant to Legislative Decree no. 97/2016 (Law on Freedom of Information). Specifically, data was required in the S.I.Ris archive of the Body for the exact number of hours per person occupied in 2014, 2015 and 2016, by all staff of all departments of the Guardia di Finanza. The data will therefore cover the nine "Segments": revenue; expense; capital

¹ <http://www.anorc.it/documenti/II%20PIT%20della%20Guardia%20di%20Finanza%20Lecce.ppt>

² Circular n.122951 / 3102 of April 28, 2015 <http://www.gdf.gov.it/documenti-e-pubblicazioni/circolari/funzioni-dei-reparti-speciali.-edizione-2011/circolare-n-340000-3121-edizione-2011.pdf>

³ "... In other words, the S.I.Ris system. enables them to develop knowledge about how human resources are used in direct and indirect production processes and to define performance measures that can be linked to the result responsibilities assigned to the various management levels of the structure. Data flows monthly into a centralized archive and are immediately available to the various management levels as a "telematic" report, guaranteed by the "tracking procedure" available at the terminal. Through this procedure, it is possible to analyze human resource uses starting from a maximum aggregation for institutional missions, to reach the maximum level of detail represented by the single employment code. "-" Strategic control in P.A. central and local offices "by G.Mariella, Chief of Staff Guardia di Finanza, forum Forum P.A., Rome, May 10, 2001 - http://archive.forumpa.it/forumpa2001/convegni/3/3/2/giovanni_mariella/home.htm

⁴ Court of Auditors of the Italian Republic, Deliberation no. 13/2002 / G of 12 March 2003

ANNEX THREE

market, goods and services markets; security; defense; intersectoral activities, support for institutional administration, training and recruitment.

5. The analysis of the body's annual reports suggests that for the mission to support for defense activities are used every year by the Guardia di Finanza, compared to all other missions and functions, hours per person less than 0.5 per cent.
6. On 24 October 2017 a negative response from the General Finance Guard Command was given, arguing that knowledge of the information could present a concrete and current prejudice to national security, defense and military issues, security and public order; the answer, however, does not indicate the reasons for such injury. This supports the hypothesis that the use of staff in national defense activities is actually less than 0.5% of the total.
7. On 23 November 2017, the lawyer Giuseppe Fortuna appealed to the Rome Administrative Court to obtain the data denied. We are awaiting a court decision.