






# Comparative table - obligations and sanctions



Country	Are public officials required to submit a declaration of assets and/or interest?	Is your Authority in charge of collecting declarations?	Is there a common declarative system for both assets and interests?	Officials concerned by the assets/interest reporting obligations	Approximative number of officials concerned	Types of controls	Means of investigation
<b>Austria</b>  (BAK)	Yes (only declaration of interest)	No (competence of the Ministry of Arts, Culture, Civil Service and Sports)	No	All public officials	144 400	Control of the conclusiveness, traceability and completeness of the interest declaration done by Human Resources of each concerned authority.	Control is done by each authority. No centralised record.
<b>Belgium</b>  (Federal Ethics Commission)	Yes	No	No. Asset declarations (paper declaration) / Interests declarations (online).	Elected public officials (Members of parliament) Non-elected public officials (Ministers, high public officials) Local representatives (municipal and provincial councillors) Members of State-owned companies.	10 000	Only Interests declarations are controlled by the Court of Audit.	Only formal control (statutory deadlines, completeness of the declarations).  No access to companies or tax registers. No investigative powers.  Only citizens' power of control based on the publicity of interests declarations.
<b>Croatia</b>  (Commissioner for the conflict of interest resolution)	Yes	Yes	Yes	Elected public officials (President of the Republic, Members of parliament) Non-elected public officials Civil servants (only senior civil servants).	3 457	Control of the execution of the obligation to submit asset declaration and the content of the declaration done by the Commission. Power to initiate investigations.	Formal control (preliminary verification)  Control of the content of the declaration (comparison of reported data on assets with data obtained from other registries).  Direct access to databases (Land Registry, Cadastral, databases of the Ministry of Finance, Tax Administration and Civil Registers.)  Cooperation with other public authorities (State Attorney's Office, Ministry of Finance, Tax Administration).  Exchanges with the declarant
<b>Czech Republic</b>  (Ministry of Justice)	Yes	Yes	Yes	Elected public officials (Members of parliament) Non-elected public officials (members of government) Regional politicians	29 000	Controls are randomly done or done upon report (by local authorities and/or the Ministry of Justice).	Access to databases (land registry / company register)  Investigations by local authorities
<b>France</b>  (High Authority for Transparency in Public Life, HATVP)	Yes	Yes	No	Elected public officials (MPs, French MEPs, mayors of cities of more than 20,000 inhabitants) Non-elected public officials (members of the Government, ministerial cabinet staff, high civil servants, presidents of sports federations...).	18 000	Controls the completeness, accuracy and sincerity of the declarations and conducts in depth control.	Direct access to some databases of the tax administration (real estate, bank accounts, life-insurances).





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<b>Austria</b> (BAK)	Interests declarations: Gainful activities outside employment.	Immediate notification requirement and notification requirement in case of changes.	Not specified.	Not specified.	N/A	Disciplinary measures (reprimand, dismissal).
<b>Belgium</b> (Federal Ethics Commission)	Interests declarations: all public and private sector functions. Assets declarations: assets (such as bank accounts, shares or bonds), debts (loans), immovable property and valuable movable property (works of art, vintage cars). Assets owned in community or co-ownership must be mentioned.	Interests declarations: annual. Assets declarations: beginning/end of the mandate.	1st October of the following year	Interests declarations: published on the website of the Court of Audit on 15/02 y+2. Assets declarations: kept in a sealed envelope and can only be consulted by an investigating judge.	Implementation of the GRECO recommendations on declarations of assets (annual submission, estimation of assets, including family and close relations, publicity).	No disciplinary measure Administrative fines (100 to 1 000 EUR) imposed by the Cour of Audit Criminal prosecution (penal fines from 800 to 8 000 EUR)
<b>Croatia</b> (Commissioner for the conflict of interest resolution)	Information on the basic personal condition of the obliged entity, their partner and minor children, professional and non-professional duties (including activities 2 years before taking office and in a period of 12 months after the termination of office), memberships and functions of the obliged entity in other legal entities, associations and organisations. Assets (property, movables, shares and stocks in companies, cash savings and cryptocurrencies, debts, guarantees and other obligations, incomes). The declaration also mentions assets of partners' or minor children.	Beginning/end of office and annually during office and after the expiration of 12 months from the end of office.	Declaration within 30 days from the day of taking office/after the termination of duty. Once a year by 31/01 of the current year for the previous year and within 15 days after the expiration of 12 months from the termination of their duties.	Declarations published on the Commission's website. All data is publicly available and disclosed without the consent of the obliged person (except data on the income of their partner and personal data of minors and third parties).	First Act on the prevention of Conflict of Interest was passed and entered into force in 2011. In 2012, 2015 and 2019 amendments were made to the Act. New Act was passed and entered into force in 2021.	Disciplinary measures (admonition) Administrative fine ( 530.89 EUR to 5,308.91 EUR) imposed by the Commission
<b>Czech Republic</b> (Ministry of Justice)	Gainful activities and some activities listed in the Act on Conflict of interests even if they don't provide incomes Assets Income and obligations	Beginning / end of the mandate Annually during the mandate	30 days from the beginning / end of the mandate. Annual declaration: 30 June	Available to the public upon request to the Central Register of Declarations. Information is partially anonymized according to GDPR. Declarations of certain public officials (such as law enforcement) are not available to the public, but relevant authorities have access to the full scope of the information provided.	Law to extend the publication to all public officials was adopted in 2022. The declarations are now publicly accessible upon request.	Administrative fines from 1.000 CZK (40 EUR) to 500.000 CZK (20.408 EUR)
<b>France</b> (High Authority for Transparency in Public Life, HATVP)	Assets declaration: income, real estate assets, financial investments, bank account, loans and debts. Interests declaration : professional activities of the declarant and his/her partner including shares, seats on the board of directors of a company, and volunteer activities.	2 months of the beginning/end of the mandate or functions and when a substantial change occurs	2 months from the beginning/end of the mandate or office	Disclosure of declarations on the HATVP's website : - Declarations of assets of members of Government - Declarations of interest of members of Government, MPs, French MEPs and local representatives Disclosure of declarations in prefecture: Declaration of assets of MPs, Senators, French MEPs All declarations are partially anonymized according to GDPR	The High Authority is proposing the following evolutions: - a direct right of communication with financial institutions and any person in charge of a public service mission for all of its control missions - a power to impose administrative sanctions in case of failure to comply with reporting obligations - a legislative evolution toward an extension of reporting obligations to district mayors of Paris, Lyon and Marseille - an obligation for members of the Government to submit their declaration of interest within one week of their appointment.	Criminal prosecution (penalty of 3 years' imprisonment, fines up to 45 000 EUR) Loss of civic rights for a maximum of 10 years Ban on holding public office, which may be final.





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<p style="text-align: center;"> Greece (National Transparency Authority, NTA)</p>	Yes	Yes	Yes	Liable political and public persons Public officials of decentralised administrations and local authorities Liable personnel from the justice, media, army, sports, public procurement, medical and financial sector.	200 000	Audits (within 3 years from end of the submission)  Checking the initial declarations  Verification of new assets or increase of existing assets	Cooperation with other public authorities (General Secretariat of Public Administration Information Systems for technical support)  Exchanges with the declarant (request of additional evidence)  Access to databases managed by other public services  Professional, banking and stock market exchange secrecy of the data cannot be opposed to the NTA
<p style="text-align: center;"> Italy (National Anti-Corruption Authority, ANAC)</p>	Yes	No (collect of declarations is done by each administration / ANAC is only competent to check declarations of assets/Administrations remain competent for declarations of interests)	No	Elected public officials (Members of parliament) Non-elected public officials (members of government) Regional politicians. In municipalities: mayors and members of the council. Public officials: managers with very broad decision-making and organizational powers.	Data not available	No supervisory or sanctioning powers for declaration of interests  Supervisory and sanctioning powers for declaration of assets	Collaboration with individuals and administrations for their control of declaration of interests  Checking the correctness of declaration of assets  Request for information
<p style="text-align: center;"> Lithuania (Chief Official Ethics Commission, COEC)</p>	Yes	Yes (only for declaration of interests)	No	President of the Republic State officials Civil servants Judges Intelligence officers Servicemen of professional military service Heads and deputy heads of the public institutions)	150 000	Interests declarations: Preventive inspections  Power to initiate investigations  Recommendations to the institution/body concerned in case of possible non-compliance	Request for information (calls to ask additional data)  Access to databases of others institutions  During investigations: request for a written explanation and for supporting documents
<p style="text-align: center;"> Malta (Commissioner for Standards in Public Life)</p>	Yes	No (only for the control of assets declarations)	No	Members of Parliament and Ministers	Not specified	Not specified	Request for information  During investigations: Request for documentation / evidence from third parties according to Standards in Public Life Act



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 <b>Greece</b> (National Transparency Authority, NTA)	<p>Assets declaration: Income from all sources, real property, shares of domestic and foreign companies, bank deposits, loans, fines, vehicles, holdings in all kinds of companies</p> <p>Interests declaration: professional activities, participation in the management of legal persons and companies of all kinds, associations of persons and associations of undertakings, remunerated regular activity undertaken in parallel with the exercise of their duties, remunerated non-principal activity (if more than 10 000 EUR/year), participation in a company (likely to have an impact on public policy) For elected public office: any financial support (more than 3000 EUR) from third parties, granted in connection with their public activity</p> <p>Specific financial interests giving rise to a direct or potential conflict of interest in relation to their duties. Interests registered in the Transparency Register.</p>	<p>Beginning of the mandate (Initial declaration)</p> <p>Annually during the mandate.</p> <p>Until 3 years (for some categories) after the end of the mandate</p>	<p>Initial declaration: within 90 days of the beginning of the mandate</p> <p>Annual declaration: 3 months after the deadline for submission of the income tax declaration.</p>	<p>Partial publication: only elected representatives and members of the Government</p> <p>All other declarations are never made public</p> <p>Anonymisation: the content of the asset declaration of politically exposed persons is publicly available, with the exception of those data that can harm the life or property of the declarant and his family (address, registration numbers of vehicles, personal identification numbers).</p> <p>Access on the website of the Parliament for 3 years</p>	<p>New law (Law 5026/2023) to enhance transparency by increasing the number of asset declarations that are audited annually to at least 7% of the total number over a three-year period and improving the quality and effectiveness of controls.</p>	<p>Disciplinary measures (dismissal)</p> <p>Administrative fines</p> <p>Criminal prosecution</p>
 <b>Italy</b> (National Anti-Corruption Authority, ANAC)	<p>Assets declarations: real estate, movable property registered in public registers, financial investments, company shareholdings, income tax returns, professional activities, powers in the board of directors of a company</p> <p>Information on the assets of partners, children, relatives can be attached</p>	<p>Beginning of the mandate</p> <p>Annually during the mandate</p>	<p>Initial declaration: within 3 months of the beginning of the mandate</p>	<p>Both declarations (assets + interests) are published on the public body's website in a section "transparent administration".</p> <p>Members of Parliament and Government publish relevant declarations on their websites.</p> <p>As far as public officials are concerned, the related asset declarations are partially published: only managers with very broad decision-making and organisational powers and directly appointed by the political body</p> <p>No anonymisation</p>	<p>A bill has been presented which introduces a unitary and organic discipline on conflicts of interest, applicable to all public government positions, from the state to the local level.</p>	<p>Administrative fines (from 500 to 10 000 EUR) imposed by the ANAC.</p>
 <b>Lithuania</b> (Chief Official Ethics Commission, COEC)	<p>The form for declaration of interests is divided into 2 parts:</p> <p>1) First set of data: Partner's name, surname, workplace/s and/or other positions held Data on the legal persons in which they or their partner is allowed to exercise a decisive influence</p> <p>2) Second set of data (only if there is a potential conflict of interests): private interests which exist or may arise because the declarant or partner is member of legal person (information on participation of the legal person to public procurement or EU funded projects implemented by the institution in which the declarant works) or because of a transaction made by the declarant/partner (higher than 3 000 EUR) or because of positions held in political party/ trade union</p>	<p>Beginning of the mandate Everytime a change occurs</p>	<p>Initial declaration: within 30 days of the beginning of the mandate</p> <p>Revision: 30 days from the change/ modification</p>	<p>Partially published: no publication for military servicemen, persons whose data is classified, persons who carry out intelligence services, persons who no longer have the mandate</p> <p>Partially anonymised according to GDPR, data related to other party to the transaction, data of the partner</p>	<p>The Commission is considering to merge the two sets of data in the declaration of interests.</p>	<p>Disciplinary measures</p> <p>Administrative fine (from 600 EUR up to 2 600 EUR)</p>
 <b>Malta</b> (Commissioner for Standards in Public Life)	<p>Profession and the identity of the employer if applicable</p> <p>Movable property held by public officials and their spouses</p> <p>Financial investments and directorships</p>	<p>Annually</p>	<p>For members of Parliament: 30 April</p> <p>For ministers: 31st March</p>	<p>Publication but no anonymisation</p> <p>For members of Parliament: journalists upon request to the Speaker of the House</p> <p>For ministers: access on the website of Parliament</p>	<p>Not specified</p>	<p>None</p>




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<p><b>Portugal</b> 🇵🇹 (Entity for Transparency)</p>	Yes	Yes	Yes	<p>Elected public officials (President of the Republic, Members of the Parliament, Members of the European Parliament, Representative of the Republic in the Autonomous Regions)</p> <p>Non-elected public officials (Prime Minister; Members of the Government; Members of the executive bodies of local government; Public managers and members of the management body of a public limited company with public capital).</p> <p>Constitutional Court and Court of Auditors judges, Ombudsperson and members of Supreme Councils</p>	17 500	<p>Control of the content of the declaration (request for clarification to the declarant)</p> <p>Referral to the Public Prosecutor's Office in case of suspicion of criminal offence that</p>	<p>Exchanges with declarants</p> <p>Collaboration with other administrative entities.</p> <p>No direct access to databases from other administrative bodies</p> <p>The Entity for Transparency may request, from any entities, public or private, the information and collaboration relevant to the exercise of its functions.</p>
<p><b>Romania</b> 🇷🇴 (National Integrity Agency, ANI)</p>	Yes	Yes	No	<p>40 categories established by law:</p> <p>President of the Republic, Members of Parliament and European Parliament</p> <p>Members of the Government, State secretaries and under-secretaries, advisers to the Prime Minister</p> <p>Judges, prosecutors, assistant magistrates</p> <p>Diplomatic and Consular personnel</p> <p>Local elected officials</p> <p>Public servants</p> <p>Prefects and Deputy-Prefects</p> <p>Candidates running for the position of President of Romania, Deputy, Senator, Local Counselor, Chairman Of The County Council and Mayors</p>	400000 (1.2 millions in electoral years)	Controls the compliance with the legal integrity framework	<p>Exchanges with declarants: invitation to submit a point of view with data or information they deem relevant.</p> <p>Direct access to other databases (fiscal registries, population registry, land registries, other property registries). Bank secrecy is not opposable to ANI in this matter.</p> <p>Request information to other private or public entities, which are obliged to provide data within 30 days of receipt of the request.</p>
<p><b>Slovakia</b> 🇸🇰 (Civil Service Council)</p>	Yes	No (administrations collect declarations)	No	<p>Civil Servants</p> <p>Higher Public officials (ministers, MPs, presidents of public institutions, secretaries-general of the ministries and institutions...)</p>	38960	<p>Civil servants: varies in each organization; higher public officials: only formal completion of forms due to lack of controlling body's capacity</p>	<p>Not competent to check the declarations after their collecting by the administration, individual organisations do so. The access is through the right of the communication and shared internet platform</p>

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<p style="text-align: center;"> Portugal (Entity for Transparency)</p>	<p>Single declaration of income, assets, interests, incompatibilities and disqualifications</p> <p>Assets : income, patrimonial asset (owns or co-owns), debts; the promise of financial advantage contracted or accepted during the exercise of functions or in the 3 years after their end; social positions in activity, or already exercised, in the 3 years preceding the declaration; mention of affiliation, participation or performance of any functions in any entities of associative nature, exercised in the last three years or to be exercised cumulatively with the mandate;</p> <p>Interests : positions, functions and activities, public and private, carried out in the country or abroad, exercised in the last 3 years and to be exercised cumulatively with the mandate, relevant financial interests (including the spouse)</p>	<p>Beginning/end of the exercise of functions;</p> <p>In case of substantial change</p>	<p>Within 60 days from the beginning/end of functions;</p> <p>Revision: within 30 days whenever the mentioned change in assets is verified during the exercise of functions;</p> <p>After the functions: 3 years</p>	<p>Single declarations are publicly accessible The fields regarding interests are published</p> <p>Data on income and assets are not publicly accessible and can only be consulted. Any person can make the consultation (without the option of reproduction) as long as they present a well-founded request.</p> <p>Certain elements are not subject to public consultation or access (sensitive personal data). However, there is no anonymity.</p>	<p>It is expected that the Entity for Transparency, in its mission to guarantee a balance between the rights of holders of political positions and high public positions and the rights of other citizens, will meet the National Anti-Corruption Strategy 2020-2024, thus making the compliance with the 2030 Agenda – Sustainable Development Goals, concerning the objective of developing effective, accountable and transparent institutions at all levels.</p>	<p>Disciplinary measures (loss of mandate, dismissal, disqualification (1 to 5 years))</p> <p>Criminal prosecution (prison sentence of up to 5 years in case of intentional concealment of assets)</p> <p>The Entity for Transparency must report to the Public Prosecutor's Office any suspicion of criminal offenses</p>
<p style="text-align: center;"> Romania (National Integrity Agency, ANI)</p>	<p>Assets declaration: identification data of the declarant (name, position , personal numeric code, residence), real estate (land, buildings),movable goods (vehicle, agricultural machinery), other goods: precious metal, jewelry, object of more than 5 000 EUR value, liabilities (debts, mortgage of more than 5 000 EUR), income of the declaring person and family members (spouse and dependant children) in the last fiscal year.</p> <p>Interests declaration: identification data of the declarant, capacity of shareholder in companies, national companies, credit institutions, membership associations, foundations, NGO, membership in governing, management and control bodies of companies, autonomous administrations, national companies, credit institutions, NGOs ,membership in professional associations and/or trade unions, membership in governing, management and control, bodies of political parties (positions held and the name of the party), contracts, including legal assistance, advice, consulting and service contracts, significant public funding received from the state budget, local and foreign funds, agreements with companies with state capital</p>	<p>Annually</p>	<p>30 days upon taking position OR from the date of the termination of the contract OR from being released from public office</p> <p>Annually: before 15 June</p>	<p>Publications are kept until 3 years after termination of the mandate</p> <p>Partially anonymised according to GDPR but integrity inspectors can access the full version for evaluation purposes</p> <p>Access on the website of the Institution and of ANI. As of 2023, more than 11 million declarations are available on ANI's website.</p>	<p>Law 372/2022 added the following category of public official having to submit a declaration: "The presidents, vice-presidents, secretaries-general, economic directors and/or treasurers of national sports federations, of the Romanian Olympic and Sports Committee and of the National Paralympic Committee."</p> <p>Pending legislation to add new public officials having to submit declarations.</p>	<p>Administrative fine (approx. 450 EUR) for the failure to file, or delay in filing the asset and interest disclosures</p> <p>Administrative fine (approx. 450 EUR) for non-compliance with their obligations by the persons in public institutions assigned to implement the legal provisions on the asset and interest disclosures;</p> <p>Administrative fine (450 EUR for the failure to apply the disciplinary action or for the failure to ascertain the termination of the public position when the assessment report remained definitive;</p> <p>Civil fine (approx. 45 EUR per each day of delay) when the obligation to answer ANI requests is not observed.</p>
<p style="text-align: center;"> Slovakia (Civil Service Council)</p>	<p>For civil servants: - Real estate, - Movable property, - Property rights and other property values.</p> <p>For higher public officials: - conditions of compatibility of the performance of the function of a public official with the performance of other functions, jobs or activities - type of additional business activity or employment relationship - remunerated activities - income achieved in the past calendar year - personal assets and assets of spouse and minor children - gifts and other benefits</p>	<p>Civil servants: annually; higher public officials: annually</p>	<p>Civil servants: by March 31 (and 30 days within assuming office); higher public officials: by April 30 (and 30 days within assuming office)</p>	<p>Civil servants: no publication</p> <p>Higher Public officials: declarations are published and partially anonymized</p>	<p>Proposal for Ethical Commission for Members of Government for Integrity to scrutinize higher public officials before assuming office; initiative to establish an independent authority</p>	<p>Civil servants: disciplinary measures</p> <p>Higher public officials: administrative fines (up to three months' salary)</p>

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<b>Slovenia</b> 🇸🇮 (Commission for the Prevention of Corruption)	Yes	Yes	Yes	All officials and certain types of public servants (senior public servant, servant dealing with public procurement)	21000	Checks the completeness, accuracy and sincerity of the declarations and conducts in depth control.	Random and target checks
<b>Spain</b> 🇪🇸 (Ministry of Finance, Office of Conflict of Interest)	Yes	Yes	Yes	Members of Government Secretaries of State, Under Secretaries, Director Generals Ambassadors Presidents of public companies or State Agencies	754	Verification of the fulfillment of the reporting obligation and of the content of the declaration	Direct access to tax databases  Right of communication exercised through the tax administration. Request for information to the Mercantile Register

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<b>Slovenia</b> 🇸🇮 (Commission for the Prevention of Corruption)	Activities, ownership or assets that exceed 10 000 EUR	Beginning / end of the mandate  Everytime a change occurs (for an assets whose value is over 10 000 EUR)  Upon special request of the Commission  Until 1 year after the end of the mandate	Submission after beginnig/end of mandate within 1 month Submission after change in asset occurs: by end of January for the previous calendar year; Submission after change in personal data, incl. additional activities: within 30 days	Yes, publication of changes in assets and only for certain officials. (The current legislation does not enable the Commission for the Prevention of Corruption to publish initial declaration of assets.)	Proposal for amendments of provisions regarding the asset declarations regime sent to the Ministry of Justice by the Commission	Administrative and misdemeanor (minor offence) sanction.  Individuals fines range from 400-1 200 EUR Fines for state organs from 400-4 000 EUR both for the organ and additionally for the responsible person.
<b>Spain</b> 🇪🇸 (Ministry of Finance, Office of Conflict of Interest)	Real estate, financial investments, bank accounts, loans and debts. Professional activities, shares, mandates on the board of directors of a company and all other voluntary activities	Beginning / end of the mandate and throughout their mandate if they increase or decrease their assets.	Beginning of the mandate: within 3 months of taking office or starting a mandate	Financial statement published once a year for officials  Financial statement published twice a year for high officials who have left their position (sent to the Council of Minister)  Partially anonymised	Not specified	Disciplinary measures (publication in the Official State Gazette of the declaration of non-compliance, permanent exclusion from office or temporary exclusion or prohibition from being appointed to an equivalent position for a period of 5 to 10 years).  Criminal prosecution