

**LEGISLATIVE DECREE, JULY 2nd 2010, n. 104**

**ART. 26**

**JUDICIAL FEES**

1. When issuing a decision, the judge also decides on costs, in accordance with Articles 91, 92, 93, 94, 96 and 97 of the Code of Civil Procedure, keeping into account the principles of clarity and conciseness of Article 3, paragraph 2.

In any case the judge, when deciding on costs, may also condemn, ex officio, the unsuccessful party to pay in favor of the other party a sum of money equitably determined which may not be greater than the doubled amount of judicial fees which have been liquidated, in presence of manifestly unfounded reasons.

2. The judge orders to the unsuccessful party to pay a fine which may not be less than twice and not more than five times the amount of the tax due to initiating proceedings. (...).