

# Attachment 1

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SAIPEM S.P.A.

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## INTRODUCTION

This document constitutes an Annex to the Organisation, Management and Control Model adopted by the Company pursuant to Italian Legislative Decree No. 231/2001.

Its purpose is to provide a concise and systematic overview of the predicate offences relevant under Italian Legislative Decree No. 231/2001, with particular reference to the essential elements of each offence and to the sanctioning regime applicable in the event that the Company's administrative liability is ascertained.

With regard to the scope of application *ratione personae*, as well as to the procedures governing the updating and dissemination of this document, reference should be made to the provisions set out in the General Part of the Organisation, Management and Control Model adopted by the Company pursuant to Italian Legislative Decree No. 231/2001.

As at the date of approval of the Organisation, Management and Control Model adopted by the Company pursuant to Italian Legislative Decree No. 231/2001, the predicate offences relevant under said Legislative Decree are those listed below.

## Offences Against the Public Administration (Articles 24 and 25 of Legislative Decree 231/2001)

Articles 24 and 25 of Legislative Decree 231/2001 provide for the liability of the Entity in relation to the commission of offences against the Public Administration, provided that such commission results in an interest or advantage for the Entity itself.

### Misappropriation of Public Funds (Article 316-bis of the Criminal Code)

This offence is constituted by the conduct of a person who, having obtained funding, a subsidised loan, or another similar grant, in whatever form, from the State, another Public Entity, or the European Union for the achievement of one or more public objectives, allocates, in whole or in part, the funds received for purposes other than those for which they were granted.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, if the Entity has obtained a profit of significant magnitude or if particularly serious damage has resulted, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* disqualification from contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

### Unlawful Receipt of Public Funds (Article 316-ter of the Criminal Code)

This offence is committed where – through the use or submission of false statements or documents, or by omitting information required by law – a person unlawfully obtains grants, loans, subsidised mortgages, subsidies, or other similar forms of funding granted or disbursed by the State, other Public Entities, or the European Union, without being entitled to them.

In this instance, contrary to what is provided under the preceding point (Article 316-bis of the Criminal Code), the use to which the public funds are put is of no relevance, as the offence is consummated at the moment the funds are unlawfully obtained. It should be noted that this offence, being of a subsidiary nature, is only applicable where the conduct does not constitute the more serious crime of fraud for the purpose of obtaining public funds (Article 640-bis of the Criminal Code).

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, if the Entity has obtained a profit of significant magnitude or if particularly serious damage has resulted, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* prohibition on contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

## **Fraud Against the State, Other Public Entities, or the European Union (Article 640, paragraph 2, no. 1, Criminal Code)**

This offence arises when, through the use of artifices or deception, thereby inducing another party into error, an unjust profit is obtained to the detriment of the State, another Public Entity, or the European Union.

Specifically, “artifice” refers to the simulation of non-existent circumstances or the concealment of existing circumstances, such as to produce a distortion of external reality; “deception”, on the other hand, acts upon the victim’s psyche, misleading their perceptions and decisions. Whenever a form of deception is employed that is capable of influencing and convincing the victim of a situation which does not correspond to reality, even a lie may be considered a legally significant deception.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, if the Entity has obtained a profit of significant magnitude or if particularly serious damage has occurred, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* prohibition on contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

## **Aggravated Fraud for the Purpose of Obtaining Public Funds (Article 640-bis Criminal Code)**

This offence arises when the fraudulent conduct described above concerns grants, subsidies, funding, subsidised loans, or other similar forms of disbursement, irrespective of their denomination, granted or disbursed by the State, other Public Entities, or the European Union.

This offence may be committed by employing artifices or deception, for example, by providing false information or preparing fraudulent documentation, in order to obtain public funding.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, if the Entity has obtained a profit of significant magnitude or if particularly serious damage has occurred, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* prohibition on contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

## **Computer Fraud Against the State or Other Public Entities (Article 640-ter Criminal Code)**

This offence is committed when, by altering in any manner the functioning of a computer or telematic system or by unlawfully intervening in any way upon data, information, or programmes contained therein, an unjust profit is obtained for oneself or for others, causing harm to the State or another Public Entity.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, if the Entity has obtained a profit of significant magnitude or if particularly serious damage has occurred, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* prohibition on contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

### **Fraud in Public Supplies (Article 356 Criminal Code)**

This offence is committed by anyone who perpetrates fraud in the execution of supply contracts or in the fulfilment of other contractual obligations (as specified in Article 355 Criminal Code) arising from a supply contract concluded with the State, another Public Entity, or a company providing public services or services of public necessity.

The term “supply contract” does not refer to a specific type of contract, but in general to any contractual instrument intended to provide goods or services to the Public Administration. Consequently, the offence of fraud in public supplies may be found, for example, not only in the fraudulent execution of a supply contract, but also in a contract for works. Therefore, the provision penalises all frauds against the Public Administration, regardless of the contractual schemes under which suppliers are required to perform specific obligations.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, if the Entity has obtained a profit of significant magnitude or if particularly serious damage has occurred, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* prohibition on contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

### **Fraud against the European Agricultural Fund (Article 2, Law 898/1986)**

This offence is constituted, unless the act amounts to the more serious crime provided for by Article 640-bis of the Criminal Code, by the conduct of anyone who, by providing false data or information, unlawfully obtains, for themselves or for others, aid, awards, indemnities, reimbursements, contributions, or other disbursements, in whole or in part, charged to the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development.

For these purposes, payments charged to the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development are deemed to include the national shares provided for by EU legislation to supplement the amounts charged to said Funds, as well as payments borne entirely by national finances pursuant to EU law.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, should the Entity have obtained a profit of significant magnitude or should particularly serious harm have occurred, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* prohibition on contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies, and possible revocation of those already granted; prohibition on advertising goods or services.

### **Disruption of the Freedom of Auctions (Article 353 Criminal Code)**

This offence is committed by anyone who prevents or disrupts a tender in public auctions or in private tenders on behalf of Public Administrations, or drives away bidders by means of gifts, promises, collusion, or other fraudulent means.

The offence may also arise in the case of private tenders held on behalf of private parties, conducted by a public official or by a person legally authorised, pursuant to paragraph 2 of the provision.

With regard to “public auctions”, these must be competitions held by Public Administrations or on their behalf, or by entities providing public services or controlled by Public Administrations. A private tender arises whenever a competition is launched among several pre-selected competitors by the contracting authority, with prior determination of the criteria for identifying the most advantageous offer.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, should the Entity have obtained a profit of significant magnitude or should particularly serious harm have occurred, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* prohibition on contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies, and possible revocation of those already granted; prohibition on advertising goods or services.

### **Disruption of the Freedom of the Procedure for Selecting the Contractor (Article 353-bis Criminal Code)**

The conduct consists in disrupting the administrative procedure aimed at determining the content of the tender or of another equivalent act through gifts or promises, violence or threats, collusion, or other fraudulent means, in order to influence the methods for the selection of the contractor by the Public Administration.

This offence requires that the tender has not yet commenced. Therefore, it concerns the phase preceding that contemplated by the criminal offence under Article 353 of the Criminal Code, relating to the initiation of the tender and, in particular, to the approval of the call for tenders, in order to discourage the conduct of those who seek to have so-called “photo-fit tenders” drawn up, i.e. those calls for tenders containing such stringent requirements as to determine *ex ante* the pool of potential competitors.

“Equivalent act” means any act having the effect of initiating the procedure for selecting the contractor. Equivalent acts include, for example, the technical annex describing the content of the future contract as well as the resolution to contract.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas; however, should the Entity have obtained a profit of significant magnitude or should particularly serious harm have occurred, the pecuniary sanction ranges from 200 to 600 quotas;
- *Disqualification sanctions:* prohibition on contracting with the Public Administration, except for the procurement of public services; exclusion from incentives, funding, contributions, or subsidies, and possible revocation of those already granted; prohibition on advertising goods or services.

### **Embezzlement (Article 314 of the Criminal Code – limited to the first paragraph)**

This offence penalises any Public Official or Person Charged with a Public Service who, by virtue of their office or service, has possession or otherwise availability of money or other movable property belonging to others, and appropriates it.

Liability under Legislative Decree 231/2001 arises pursuant to Article 314, paragraph 1, of the Criminal Code, as provided by Article 25 of Legislative Decree 231/2001, only when the act harms the financial interests of the European Union.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas.

### **Misappropriation of money or movable property (Article 314-bis of the Criminal Code)**

This provision penalises so-called “embezzlement by misappropriation”, punishing the conduct of the Public Official or Person Charged with a Public Service who, by virtue of their office or service, has possession or otherwise availability of money or other movable property belonging to others, and applies them to a use different from that envisaged by specific provisions of law or by acts having the force of law, from which no margin of discretion remains, and intentionally procures for themselves or others an unjust financial advantage or causes unjust harm to others.

Liability under Legislative Decree 231/2001 arises pursuant to Article 314-bis of the Criminal Code, as provided by Article 25 of Legislative Decree 231/2001, only when the act harms the financial interests of the European Union.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas.

### **Embezzlement by taking advantage of another's error (Article 316 of the Criminal Code)**

This offence penalises any Public Official or Person Charged with a Public Service who, in the exercise of their functions or service, by taking advantage of another's error, receives or unlawfully retains, for themselves or for a third party, money or other benefit.

Liability under Legislative Decree 231/2001 arises pursuant to Article 316 of the Criminal Code, as provided by Article 25 of Legislative Decree 231/2001, only when the act harms the financial interests of the European Union.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas.

### **Extortion (Article 317 of the Criminal Code)**

This offence is committed where the Public Official or Person Charged with a Public Service, by abusing their position or powers, compels another to give or promise, unlawfully, to them or to a third party, money or other benefit.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 300 to 800 quotas;
- *Disqualification sanctions:* disqualification from exercising the activity; suspension or revocation of authorisations, licences, or permits instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for obtaining public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services (for a period of not less than four years and not more than seven years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter a); for a period of not less than two years and not more than four years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter b). If, prior to the judgment at first instance, the entity has effectively acted to prevent further consequences of the criminal activity, to secure evidence of the offences and to identify those responsible or to seize the sums or other benefits transferred, and has eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models suitable for preventing offences of the type that occurred, the disqualification sanctions shall have the duration established by Article 13, paragraph 2).

### **Corruption for the Exercise of a Function (Article 318 of the Criminal Code)**

This offence arises in circumstances where a Public Official, in relation to the exercise of his or her functions or powers, unlawfully receives, for himself or herself or for a third party, money or another benefit, or accepts the promise thereof.

The offence under consideration may be committed not only by a Public Official but also by a Person Charged with a Public Service, pursuant to Article 320 of the Criminal Code.

Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 200 quotas.

## **Corruption for an Act Contrary to Official Duties (Article 319 of the Criminal Code)**

This offence arises in cases where a Public Official, in order to omit or delay, or for having omitted or delayed, an act of his or her office, or to perform or for having performed an act contrary to official duties, receives, for himself or herself or for a third party, money or another benefit, or accepts the promise thereof.

The offence under consideration may be committed not only by a Public Official but also by a Person Charged with a Public Service, pursuant to Article 320 of the Criminal Code.

Moreover, Article 319-bis of the Criminal Code provides that the penalty shall be increased if the act concerns the granting of public employment, salaries, pensions, or the conclusion of contracts in which the administration to which the Public Official belongs is interested, as well as the payment or reimbursement of taxes.

Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 200 to 600 quotas;
- *Disqualification sanction*: disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or permits instrumental to the commission of the offence; prohibition on entering into contracts with the Public Administration, except for obtaining public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services (for a period of not less than four years and not more than seven years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter a); for a period of not less than two years and not more than four years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter b). If, prior to the judgment at first instance, the entity has effectively acted to prevent further consequences of the criminal activity, to secure evidence of the offences and to identify those responsible or to seize the sums or other benefits transferred, and has eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models suitable for preventing offences of the type that occurred, the disqualification sanctions shall have the duration established by Article 13, paragraph 2.

## **Corruption in Judicial Proceedings (Article 319-ter of the Criminal Code)**

This offence arises when the acts of corruption referred to in Articles 318 and 319 of the Criminal Code are committed in order to favour or prejudice a party in a civil, criminal, or administrative proceeding.

Article 319-ter constitutes an autonomous offence compared to the forms of corruption provided for in Articles 318 and 319 of the Criminal Code. The purpose of the provision is to ensure that judicial activity is conducted impartially.

Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 200 to 600 quotas (paragraph 1) – from 300 to 800 quotas (paragraph 2);
- *Disqualification sanction*: disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or permits instrumental to the commission of the offence; prohibition on entering into contracts with the Public Administration, except for obtaining public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services (for a period of not less than four years and not more than seven years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter a); for a period of not less than two years and not more than four years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter b). If, prior to the judgment at first instance, the entity has effectively acted to prevent the criminal conduct from producing further consequences, to secure evidence of the offences and to identify those responsible, or to seize the sums or other benefits transferred, and has eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models suitable for preventing offences of the type that occurred, the disqualification sanctions shall have the duration established by Article 13, paragraph 2.

## **Undue Inducement to Give or Promise Benefits (Article 319-quater of the Criminal Code)**

This offence arises when a Public Official or a Person Appointed to a Public Service, abusing their position or powers, induces someone to unduly give or promise, to them or to a third party, money or other benefits.

Sanctions Applicable to the Entity:

- *Pecuniary sanction*: from 300 to 800 quotas;
- *Disqualification sanction* : disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on entering into contracts with the Public Administration, except for obtaining public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services (for a period of not less than four years and not more than seven years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter a); for a period of not less than two years and not more than four years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter b). If, prior to the judgment at first instance, the entity has effectively acted to prevent the criminal activity from resulting in further consequences, to secure evidence of the offences and to

identify those responsible, or to seize the sums or other benefits transferred, and has eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models suitable for preventing offences of the type that occurred, the disqualification sanctions shall have the duration established by Article 13, paragraph 2.

## **Corruption of Persons Appointed to a Public Service (Article 320 of the Criminal Code)**

The provisions of Articles 318 and 319 of the Criminal Code also apply to Persons Appointed to a Public Service.

## **Penalties for the Corrupter (Article 321 of the Criminal Code)**

The penalties established in paragraph 1 of Article 318, Article 319, Article 319-bis, Article 319-ter, and Article 320 in relation to the aforementioned cases of Articles 318 and 319 of the Criminal Code, also apply to anyone who gives or promises to the Public Official or to the Person Appointed to a Public Service money or other benefits.

## **Instigation to Corruption (Article 322 of the Criminal Code)**

This offence arises when, in the presence of conduct aimed at corruption, the Public Official or Person Appointed to a Public Service rejects the illicit offer or promise made to them.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: up to 200 quotas (paragraphs 1 and 3); from 200 to 600 quotas (paragraphs 2 and 4);
- *Disqualification sanction*: disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on entering into contracts with the Public Administration, except for obtaining public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services (for a period of not less than four years and not more than seven years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter a); for a period of not less than two years and not more than four years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter b). If, prior to the judgment at first instance, the entity has effectively acted to prevent the criminal activity from resulting in further consequences, to secure evidence of the offences and to identify those responsible, or to seize the sums or other benefits transferred, and has eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models suitable for preventing offences of the type that occurred, the disqualification sanctions shall have the duration established by Article 13, paragraph 2 (paragraphs 2 and 4).

## **Embezzlement, Unlawful Allocation of Money or Movable Property, Extortion, Improper Inducement to Give or Promise Benefits, Corruption and Instigation to Corruption of Members of International Courts or Bodies of the European Communities or International Parliamentary Assemblies or International Organisations and Officials of the European Communities and Foreign States (Article 322-bis of the Criminal Code)**

The provisions of Articles 314, 314-bis, 316, from 317 to 320, and 322, paragraphs 3 and 4, shall also apply in cases involving the subjects indicated by the aforementioned provision (for example: members of the Commission of the European Communities, the European Parliament, the Court of Justice, the Court of Auditors of the European Communities, members of international parliamentary assemblies or of an international or supranational organisation, as well as judges and officials of international courts, etc.).

### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: from 200 to 600 quotas or from 300 to 800 quotas where the entity has obtained a profit of considerable magnitude as a result of the offence.
- *Disqualification sanction* : disqualification from carrying out activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on entering into contracts with the Public Administration, except for obtaining public services; exclusion from incentives, funding, contributions, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services (for a period not less than four years and not more than seven years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter a); for a period not less than two years and not more than four years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter b). If, prior to the judgment at first instance, the entity has effectively acted to prevent the criminal activity from resulting in further consequences, to secure evidence of the offences and to identify those responsible, or to seize the sums or other benefits transferred, and has eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models suitable for preventing offences of the type that occurred, the disqualification sanctions shall have the duration established by Article 13, paragraph 2.

## **Trafficking in Illicit Influences (Article 346-bis of the Criminal Code)**

Outside the cases of participation in the offences referred to in Articles 318, 319, 319-ter and in the offences of corruption as set out in Article 322-bis, the provision penalises anyone who, intentionally using for this purpose existing relationships with a Public Official or a Person Appointed to a Public Service or one of the subjects referred to in Article 322-bis of the Criminal Code, unlawfully causes money or other economic benefit to be given or promised, to themselves or to others, for remunerating a Public Official or a Person Appointed to a Public Service or one of the subjects referred to in Article 322-bis of the Criminal Code, in connection with the exercise of their functions or for carrying out another illicit mediation (that is, mediation to induce the Public

Administration to perform an act contrary to official duties, constituting an offence from which an undue advantage may arise).

The incriminating provision also penalises the subject who unlawfully gives or promises money or other economic benefit.

Paragraphs 4 and 5 of the incriminating provision provide for a stricter penalty in cases where the subject who unlawfully causes money or other economic benefit to be given or promised holds the status of Public Official or Person Appointed to a Public Service or one of the qualifications referred to in Article 322-bis, and if the acts are committed in connection with the exercise of judicial activities or for remunerating the Public Official or Person Appointed to a Public Service or one of the other subjects referred to in Article 322-bis in relation to the commission of an act contrary to official duties, or the omission or delay of an act of their office.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas.

## **Computer Crimes and Unlawful Data Processing (Article 24-bis of Legislative Decree No. 231/2001)**

Article 24-bis of Legislative Decree No. 231/2001 provides for the administrative liability of the Entity in respect of the commission of a series of cybercrimes and offences relating to the unlawful processing of data, where such offences have been committed in the interest or to the advantage of the Entity itself.

The provision encompasses offences aimed at safeguarding the confidentiality, integrity, and availability of computer and telematic systems, as well as the integrity of digital public faith.

### **Electronic Documents (Article 491-bis of the Criminal Code)**

Article 491-bis of the Criminal Code extends to electronic documents the criminal law provisions concerning falsification of documents, equating such documents with public or private deeds when they possess evidentiary value.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 400 quotas;
- *Disqualification sanctions*: prohibition on contracting with the Public Administration, except for the purpose of obtaining public service provision; exclusion from incentives, financing, contributions, or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Unauthorised Access to an IT or Electronic Communications System (Article 615-ter of the Criminal Code)**

The offence is constituted when any person unlawfully accesses an IT or electronic communications system protected by security measures, or remains therein against the express or implied will of the person entitled to exclude them.

This provision protects the confidentiality and inviolability of IT systems, regardless of whether any financial damage is caused.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 200 to 700 quotas;
- *Disqualification sanctions*: prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on advertising goods or services.

### **Unauthorised Possession, Dissemination, and Installation of Devices, Codes, and Other Means Suitable for Accessing IT or Electronic Communications Systems (Article 615-quater of the Criminal Code)**

The offence penalises anyone who, with the intention of procuring an advantage for themselves or others, or of causing damage to others, unlawfully procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others, or installs

devices, instruments, parts of devices or instruments, codes, passwords, or other means suitable for accessing an IT or electronic communications system protected by security measures, or otherwise provides indications or instructions suitable for the aforementioned purpose.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 400 quotas;
- *Disqualification sanctions:* suspension or revocation of authorisations; prohibition on advertising goods or services.

### **Unlawful Interception, Hindrance, or Interruption of Computer or Electronic Communications (Article 617-quater of the Criminal Code)**

This offence punishes anyone who, by fraudulent means, intercepts communications pertaining to a computer or electronic communications system, or occurring between multiple systems, or who hinders or interrupts such communications.

This offence is also applicable, unless the act constitutes a more serious crime, where the perpetrator discloses the content of said communications to the public by any means of information.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualification sanctions:* prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on advertising goods or services.

### **Unauthorised Possession, Dissemination, and Installation of Equipment and Other Means Suitable for Intercepting, Hindering, or Interrupting Computer or Electronic Communications (Article 617-quinquies of the Criminal Code)**

This provision penalises anyone who, outside the cases permitted by law, with the intention of intercepting communications relating to a computer or electronic communications system, or occurring between multiple systems, or of hindering or interrupting them, procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others, or installs equipment, software, codes, passwords, or other means suitable for intercepting or interrupting communications relating to a computer or electronic communications system, or occurring between multiple systems.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualification sanctions:* prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on advertising goods or services.

### **Extortion (Article 629, Paragraph 3, of the Criminal Code)**

This provision punishes extortion committed by means of certain computer crimes (Articles 615-ter, 617-quater, 617-sexies, 635-bis, 635-quater, and 635-quinquies of the Criminal Code), or by threatening to commit such offences.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 300 to 800 quotas;
- *Disqualification sanctions:* for a duration of not less than two years – prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on contracting with the Public Administration, except to obtain the provision of a public service; exclusion from benefits, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

### **Damage to Information, Data, and Computer Programmes (Article 635-bis of the Criminal Code)**

Unless the act constitutes a more serious offence, this provision punishes any person who destroys, deteriorates, erases, alters, or suppresses information, data, or computer programmes belonging to another.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualification sanctions:* prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on advertising goods or services.

### **Damage to Information, Data and Computer Programmes Used by the State, Other Public Entities, or Entities Performing Services of Public Utility (Article 635-ter of the Criminal Code)**

Unless the act constitutes a more serious offence, the provision punishes anyone who commits an act intended to destroy, deteriorate, erase, alter, or suppress information, data, or computer programmes of military interest or relating to public order, public safety, health, civil protection, or otherwise of public interest.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualification sanctions:* prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on advertising goods or services.

### **Damage to Computer or Electronic Communications Systems (Article 635-quater of the Criminal Code)**

Unless the act constitutes a more serious offence, the provision punishes anyone who, by means of the conduct referred to in Article 635-bis of the Criminal Code, or by introducing or transmitting data, information, or programmes, destroys, damages, renders wholly or partly unusable the computer or electronic communications systems of others, or seriously hinders their functioning.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualification sanctions:* prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on advertising goods or services.

**Unauthorised Possession, Dissemination, and Installation of Equipment, Devices, or Computer Programmes Intended to Damage or Interrupt a Computer or Electronic Communications System (Article 635-quater.1 of the Criminal Code)**

The provision punishes anyone who, with the intent of unlawfully damaging a computer or electronic communications system, or the information, data, or programmes contained therein or pertaining thereto, or of facilitating the interruption or alteration of its functioning, unlawfully procures, possesses, produces, reproduces, imports, disseminates, communicates, delivers or otherwise makes available to others, or installs equipment, devices, or computer programmes.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 400 quotas;
- *Disqualification sanctions:* suspension or revocation of authorisations; prohibition on advertising goods or services.

**Damage to Computer or Electronic Communications Systems of Public Interest (Article 635-quinquies of the Criminal Code)**

Unless the act constitutes a more serious offence, the provision penalises anyone who, by means of the conduct referred to in Article 635-bis of the Criminal Code, or through the introduction or transmission of data, information, or programmes, performs actions aimed at destroying, damaging, rendering wholly or partly unusable computer or electronic communications systems of public interest, or at seriously hindering their functioning.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualification sanctions:* prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on advertising goods or services.

**Computer Fraud by an Electronic Signature Certifier (Article 640-quinquies of the Criminal Code)**

The provision penalises the individual who provides electronic signature certification services and, for the purpose of obtaining an unjust profit for themselves or others, or of causing harm to others, violates the obligations prescribed by law for the issuance of a qualified certificate.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 400 quotas;

- *Disqualification sanctions*: prohibition on contracting with the Public Administration, except for obtaining the provision of a public service; exclusion from incentives, loans, grants, or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Violation of the Provisions concerning the National Cybersecurity Perimeter (Article 1, paragraph 11, Decree-Law of 21 September 2019, No. 105)**

The provision penalises the act of supplying information, data, or factual elements that are not truthful, which are relevant for the preparation or updating of lists of networks, information systems, and IT services employed, or for the purposes of preliminary communications to the National Evaluation and Certification Centre (CVCN), or for the conduct of specific inspection and supervisory activities, or omitting to communicate the aforementioned data, information, or factual elements within the prescribed time limits, with the intention of obstructing or influencing the conduct of the proceedings described in the same article, for which there is an obligation of truthfulness.

The provision refers to extra-penal legislation, both for the identification of the active subject of the “specific offence” (even though the legislator uses the pronoun “anyone”), which concerns only those operating within the National Cybersecurity Perimeter, and for the precise procedures and, consequently, the unlawful conduct.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 400 quotas;
- *Disqualification sanctions*: prohibition from carrying out business activities; suspension or revocation of authorisations; prohibition on advertising goods or services.

## **Offences of Organised Crime and Transnational Crimes (Article 24-ter of Legislative Decree No. 231/2001 and Article 10 of Law No. 146 of 16 March 2006)**

Article 24-ter of Legislative Decree No. 231/2001 and Article 10 of Law No. 146 of 16 March 2006 establish the administrative liability of the Entity for the commission of organised crime offences and transnational crimes, where such offences have been committed in the interest or to the benefit of the Entity itself.

### **Criminal Conspiracy (Article 416 of the Criminal Code)**

The offence in question is committed when three or more persons associate themselves with the objective of perpetrating several crimes. In particular, the provision punishes those who promote, establish, or organise the association. Mere participation in the association also constitutes an offence. The penalty is increased if the number of associates is ten or more.

The provision further punishes cases of conspiracy specifically aimed at committing the offences of reduction to or maintenance in slavery or servitude, child prostitution, child pornography, possession of pornographic material, virtual pornography, tourist initiatives aimed at exploiting child prostitution, human trafficking, trafficking in organs removed from living persons, acquisition and transfer of slaves, sexual violence, solicitation of minors, and offences relating to violations of the provisions on clandestine immigration as per Article 12 of Legislative Decree No. 286/1998.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or principal purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying out the activity applies, pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001.

### **Mafia-Type Association, Including Foreign Organisations (Article 416-bis of the Criminal Code)**

The provision punishes any individual who participates in a mafia-type association composed of three or more persons, as well as those who promote, direct, or organise the association.

An association is considered to be of a mafia-type when its members avail themselves of the power of intimidation deriving from the associative bond and the resulting condition of subjugation and silence, for the purpose of committing offences, directly or indirectly acquiring the management or,

in any event, control of economic activities, concessions, authorisations, public contracts, and public services, or obtaining undue profit or advantage for themselves or others, or else in order to impede or hinder the free exercise of voting rights or to procure votes for themselves or others during electoral consultations.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or principal purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying out the activity applies, pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001.

### **Political-Mafia Electoral Exchange (Article 416-ter of the Criminal Code)**

The provision penalises anyone who accepts the promise to procure votes by means set forth in Article 416-bis, paragraph 3, of the Criminal Code, in exchange for the payment or promise of payment of money or other benefit. The provision also penalises anyone who promises to procure votes by the aforementioned means.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or principal purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying out the activity applies, pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001.

### **Kidnapping for the purpose of extortion (Article 630 of the Criminal Code)**

The provision penalises anyone who kidnaps a person with the intention of obtaining, for themselves or for others, an unjust profit as the price for the victim's release.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas;

- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or principal purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying out the activity applies, pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001.

### **Association aimed at the illicit trafficking of narcotic or psychotropic substances (Article 74 of Presidential Decree 9 October 1990, No. 309)**

The conduct qualifying the incriminating offence consists, on the one hand, of participation and, on the other hand, of promotion, establishment, direction, organisation, and financing of an association with the aim of committing several offences as provided for by Article 70, paragraphs 4, 6, and 10, and Article 73 of Presidential Decree 309/1990 (i.e., the production, trafficking, and unlawful possession of narcotic or psychotropic substances).

For the offence of association to exist, it is necessary that at least three persons participate in the association.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or principal purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying out the activity applies, pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001.

**Illegal manufacture, introduction into the State, sale, transfer, possession, and carrying in a public place or place open to the public of weapons of war or war-type weapons or parts thereof, explosives, clandestine weapons, as well as multiple common firearms, excluding those provided for by Article 2, third paragraph, of Law 18 April 1975, No. 110 (Article 407, paragraph 2, letter a), number 5), Code of Criminal Procedure)**

The provision penalises anyone who, without authorisation from the relevant authority, manufactures or introduces into the State, possesses, offers for sale, transfers, or carries in a public or open place, for any purpose, weapons of war or war-type weapons or parts thereof suitable for use, military ammunition, explosives of any kind, chemical agents or other lethal devices. The provision also penalises anyone who, without authorisation from the relevant authority, trains or provides instructions to third parties regarding the aforementioned use.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 300 to 800 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or principal purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying out the activity applies, pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001.

**All offences committed by availing oneself of the conditions set forth in Article 416-bis of the Criminal Code or to facilitate the activities of the associations provided for by the same article (Law 203/91)**

The provision penalises all offences if committed by availing oneself of the conditions set forth in Article 416-bis of the Criminal Code or with the purpose of facilitating the activities of the associations provided for by the same article.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 800 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

**Provisions Against Clandestine Immigration (Article 12, paragraphs 3, 3-bis, 3-ter and 5 of the Consolidated Act as per Legislative Decree No. 286 of 25 July 1998)**

Reference is made to the section “Employment of Third Country Nationals Whose Stay is Irregular”.

## **Inducement Not to Make Statements or to Make False Statements to the Judicial Authority (Article 377-bis of the Criminal Code)**

Reference is made to the section “Offences of Inducement Not to Make or to Make False Statements to the Judicial Authority”.

## **Personal Aiding and Abetting (Article 378 of the Criminal Code)**

The provision penalises anyone who, after the commission of an offence for which the law provides for life imprisonment or imprisonment, and outside the cases of complicity in the same, assists someone in evading investigations by the Authority or in avoiding its searches.

Administrative liability of the entity arises only if the offence is characterised by transnationality.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas.

## **Conspiracy for the Purpose of Smuggling Processed Foreign Tobacco (Article 291-quater of the Consolidated Act as per Presidential Decree No. 43 of 23 January 1973)**

When three or more persons associate with the aim of committing several offences among those provided for by Article 291-bis, the provision penalises those who promote, establish, direct, organise or finance the association.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

## **Money Forgery, Public Credit Cards, Revenue Stamp and Identification Instruments or Signs of Recognition (Article 25-bis of Legislative Decree No. 231/2001)**

Article 25-bis of Legislative Decree No. 231/2001 provides for the administrative liability of the entity for the commission of offences relating to the falsification of coins, public credit cards, stamp values and instruments or marks of recognition, provided such offences have been committed in the interest or to the advantage of the entity itself.

### **Falsification of Coins, Use and Introduction into the State, by Prior Agreement, of Counterfeit Coins (Article 453 of the Criminal Code)**

The provision penalises anyone who: i) counterfeits national or foreign coins, whether legal tender within the State or abroad; ii) alters genuine coins in any way, giving them the appearance of a higher value; iii) not having participated in the counterfeiting or alteration, but by prior agreement with the person who carried it out or with an intermediary, introduces into the territory of the State or possesses, spends or otherwise puts into circulation counterfeit or altered coins; iv) for the purpose of putting them into circulation, purchases or in any case receives, from the person who counterfeited them or from an intermediary, counterfeit or altered coins; v) being legally authorised to produce, improperly manufactures, abusing the instruments or materials available to him, quantities of coins in excess of the prescribed amount.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 300 to 800 quotas;
- *Disqualification sanctions:* for a period not exceeding one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

### **Alteration of Coins (Article 454 of the Criminal Code)**

This provision penalises anyone who alters coins of the quality indicated in the preceding article, thereby diminishing their value in any manner, or, in relation to such altered coins, commits any of the acts specified under numbers 3 and 4 of that article.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualification sanctions:* for a period not exceeding one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from

incentives, funding, grants or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Spending and Introduction into the State, without Prior Agreement, of Counterfeit Coins (Article 455 of the Criminal Code)**

The incriminated conduct under this provision mirrors those found in Article 453, numbers 3 and 4, which here are relevant insofar as the requirement for prior agreement with the persons responsible for the counterfeiting is not necessary. It is therefore sufficient that the agent has come into possession of the coins in any manner, with full awareness of their falsity.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* the pecuniary sanctions provided for in Articles 453 and 454 of the Criminal Code, reduced by one third to one half;
- *Disqualification sanctions:* for a period not exceeding one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Spending of Counterfeit Coins Received in Good Faith (Article 457 of the Criminal Code)**

This provision penalises anyone who spends or otherwise puts into circulation counterfeit or altered coins, which they have received in good faith.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas.

### **Counterfeiting of Stamp Values, Introduction into the State, Purchase, Possession or Circulation of Counterfeit Stamp Values (Article 459 of the Criminal Code)**

The provisions set forth under Articles 453, 455 and 457 also apply to the counterfeiting or alteration of stamp values, as well as to the introduction into the territory of the State, or to the purchase, possession and circulation of counterfeit stamp values.

Stamp values are understood to mean stamped paper, revenue stamps, postage stamps and other values equated to these by law.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* the pecuniary sanctions provided for under letters a), c), and d), reduced by one third;

- *Disqualification sanctions:* for a period not exceeding one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Counterfeiting of Watermarked Paper Used for the Production of Public Credit Papers or Stamp Values (Article 460 of the Criminal Code)**

This provision penalises anyone who counterfeits watermarked paper utilised for the manufacture of public credit papers or stamp values, as well as those who purchase, possess, or transfer such counterfeit paper.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualification sanctions:* for a period not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Manufacture or Possession of Watermarks or Instruments Intended for the Counterfeiting of Coins, Stamp Values, or Watermarked Paper (Article 461 of the Criminal Code)**

This provision penalises, unless the act constitutes a more serious offence, anyone who manufactures, purchases, possesses, or transfers watermarks, programmes and computer data, or instruments intended for the counterfeiting or alteration of coins, stamp values, or watermarked paper. Punishment is also foreseen when the aforementioned conduct concerns holograms or other components of the coin designed to ensure protection against counterfeiting or alteration.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualification sanctions:* for a period not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Use of Counterfeit or Altered Revenue Stamps (Article 464 of the Criminal Code)**

This provision penalises any person who, without having participated in the counterfeiting or alteration, makes use of counterfeit or altered revenue stamps.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas.

### **Counterfeiting, Alteration, or Use of Trade Marks or Distinctive Signs, or of Patents, Models, and Designs (Article 473 of the Criminal Code)**

This provision penalises any person who, being able to know of the existence of industrial property rights, counterfeits or alters trade marks or distinctive signs, whether national or foreign, of industrial products, or who, without having participated in the counterfeiting or alteration, makes use of such counterfeit or altered trade marks or signs.

The provision also penalises the counterfeiting or alteration of patents, industrial designs or models, whether national or foreign, or the use of such counterfeit or altered patents, designs, or models.

The offences provided for by this provision are punishable on the condition that the rules of domestic law, Community regulations, and international conventions concerning the protection of intellectual or industrial property have been observed. The registration of the trade mark or patent, in accordance with domestic, Community, and international regulations, therefore constitutes an essential element for the integration of the offence.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualification sanctions:* for a period not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Introduction into the State and Trade of Products Bearing False Signs (Article 474 of the Criminal Code)**

Outside the cases of participation in the offences provided for by Article 473 of the Criminal Code, this provision penalises any person who introduces into the territory of the State, for the purpose of deriving profit, industrial products bearing counterfeit or altered trade marks or other distinctive signs, whether national or foreign.

The provision, outside the cases of participation in the counterfeiting, alteration, or introduction into the territory of the State, also penalises any person who, for the purpose of deriving profit, holds for sale, offers for sale, or otherwise circulates the aforementioned products.

The offences provided for by this provision are punishable on the condition that the rules of domestic law, Community regulations, and international conventions concerning the protection of intellectual or industrial property have been observed.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualification sanctions:* for a period not less than one year – disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Crimes Against Industry and Trading (Article 25-bis.1 of Legislative Decree No. 231/2001)**

Article 25-bis.1 of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity for the commission of offences against industry and trade, provided that such offences have been committed in the interest or to the advantage of the Entity itself.

### **Disturbance of the Freedom of Industry or Commerce (Article 513 of the Criminal Code)**

The provision, unless the act constitutes a more serious offence, penalises anyone who employs violence against property or fraudulent means to prevent or disturb the exercise of an industry or commerce.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas.

### **Unlawful Competition by Means of Threat or Violence (Article 513-bis of the Criminal Code)**

The provision penalises any person who, in the course of a commercial, industrial, or otherwise productive activity, engages in acts of competition by means of violence or threat.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 800 quotas;
- *Disqualification sanctions:* disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Fraud Against National Industries (Article 514 of the Criminal Code)**

The provision penalises any person who, by offering for sale or otherwise placing on the market, whether domestically or abroad, industrial products bearing counterfeit or altered names, trademarks, or distinctive signs, causes detriment to the national industry.

Where the names, trademarks, or distinctive signs are not counterfeit or altered, but merely misleading, the conduct falls within the scope of Article 517 of the Criminal Code, which specifically penalises the sale of industrial products with misleading signs, that is, signs capable of deceiving the purchaser regarding the origin, provenance, or quality of the product.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* up to 800 quotas;

- *Disqualification sanctions*: disqualification from carrying out the activity; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, except for the purpose of obtaining a public service; exclusion from incentives, funding, grants, or subsidies and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Fraud in the Conduct of Commerce (Article 515 of the Criminal Code)**

The provision penalises any person who, in the conduct of a commercial activity or in a shop open to the public, delivers to the purchaser a movable item as another, or a movable item which, by origin, provenance, quality, or quantity, differs from that declared or agreed. If precious objects are involved, the penalty is increased.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: up to 500 quotas.

### **Sale of Industrial Products with Misleading Signs (Article 517 of the Criminal Code)**

The provision penalises, unless the act constitutes an offence under another provision of law, any person who offers for sale or otherwise places in circulation works of ingenuity or industrial products, bearing national or foreign names, trademarks, or distinctive signs, liable to deceive the purchaser as to the origin, provenance, or quality of the work or product.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: up to 500 quotas.

### **Manufacture and Trade of Goods Produced by Usurping Industrial Property Rights (Article 517-ter of the Criminal Code)**

Without prejudice to the application of Articles 473 and 474 of the Criminal Code, the provision penalises any person who, being able to ascertain the existence of an industrial property right, manufactures or uses industrially objects or other goods produced by usurping an industrial property right or in violation thereof.

Usurpation is committed when the acting party holds no right over the item and nonetheless manufactures or trades the good; violation of the right occurs when the rules concerning the existence, scope, and exercise of industrial property rights, as outlined in Chapter II of the Industrial Property Code, are not observed.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: up to 500 quotas.

## **Counterfeiting of Geographical Indications Signs and/or Protected Designations of Origin of Agri-food Products (Article 517-quater of the Criminal Code)**

This provision penalises any person who counterfeits or otherwise alters geographical indications or designations of origin of agri-food products. The provision also penalises any person who, with the intention of deriving profit, introduces into the territory of the State, whether for temporary storage or under customs warehousing, dispatches in transit, exports, transports, holds for sale, offers or places on sale, or otherwise puts into circulation agri-food products whose geographical indication or designation of origin is known to be counterfeited or altered. The provisions set out in Articles 474-bis, 473-ter, paragraph 2, and 517-bis, paragraph 2 of the Criminal Code shall apply.

The offences cited are punishable provided that the provisions of domestic laws, Community regulations, and international conventions concerning the protection of geographical indications and designations of origin of agri-food products have been observed.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction: up to 500 quotas.*

## **Food fraud and trading in foodstuffs bearing misleading signs, aggravated by an organised and continuous dimension (Article 518-octies, paragraph 4, of the Criminal Code)**

The provision punishes food fraud and the trading of foodstuffs bearing misleading signs as referred to in Articles 517-sexies and 517-septies of the Italian Criminal Code, where the conduct therein contemplated, other than in the cases referred to in Articles 416 and 416-bis of the Criminal Code, is carried out through multiple operations and by means of the establishment of organised, ongoing resources and activities aimed at the commission of such offences.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction: up to 500 quotas.*

## **Corporate Crimes (Article 25-ter of Legislative Decree 231/2001)**

Article 25-ter of Legislative Decree 231/2001 establishes the administrative liability of the Entity for the perpetration of corporate offences, provided that such offences have been committed in the interest or for the benefit of the Entity itself.

### **False Corporate Communications (Article 2621 of the Civil Code)**

This provision punishes directors, general managers, executives responsible for drafting the company's accounting documents, auditors, and liquidators who, with the aim of obtaining an unfair profit for themselves or others, knowingly present material facts that do not correspond to the truth or omit material facts whose disclosure is required by law, in the financial statements, reports, or other corporate communications addressed to shareholders or the public, as required by law, relating to the company's or group's economic, asset-related, or financial situation, in a manner that is concretely likely to mislead others.

The provision also applies when the falsehoods or omissions relate to assets held or managed by the company on behalf of third parties.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 200 to 400 quotas.

### **Minor Offences (Article 2621-bis of the Civil Code)**

This provision introduces two distinct favourable circumstances: the first concerns cases of minor significance, taking into account the nature and size of the company, as well as the means and effects of the conduct; the second, on the other hand, applies regardless of the minor nature of the offence, or by virtue of an absolute presumption of its occurrence, to companies not subject to bankruptcy or composition with creditors proceedings, for which prosecution is also subject to a complaint.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 100 to 200 quotas.

### **False Corporate Communications by Listed Companies (Article 2622 of the Civil Code)**

This provision establishes the punishability for the same conduct as set out in Article 2621 of the Civil Code, when committed within listed companies or those assimilated thereto. The greater seriousness of this offence, in particular, emerges from the fact that, unlike Article 2621, in this case it is not required that the corporate communications be prescribed by law, nor that the untrue material facts be significant.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 600 quotas.

### **Obstruction of Control (Article 2625, Paragraph 2 of the Civil Code)**

This provision punishes directors who, by concealing documents or by other suitable artifices, prevent or otherwise hinder the performance of control activities legally attributed to shareholders or other corporate bodies, where such conduct has caused damage to the shareholders.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 100 to 180 quotas.

### **Unlawful Restitution of Contributions (Article 2626 of the Civil Code)**

This provision punishes directors who, except in cases of legitimate reduction of share capital, return contributions to shareholders, even simultaneously, or release them from the obligation to make such contributions.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 100 to 180 quotas.

### **Unlawful Distribution of Profits and Reserves (Article 2627 of the Civil Code)**

Unless the act constitutes a more serious offence, this provision punishes directors who distribute profits or advances on profits not actually earned or allocated by law to reserves, or who distribute reserves, even if not formed with profits, that may not by law be distributed.

The restitution of profits or the reconstitution of reserves before the deadline for approval of the financial statements extinguishes the offence.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 100 to 130 quotas.

### **Unlawful Transactions in Shares or Quotas of the Company or Parent Company (Article 2628 of the Civil Code)**

This provision punishes directors who, outside the cases permitted by law, acquire or subscribe for shares or quotas issued by the company or its parent company, causing harm to the integrity of the share capital or reserves that may not by law be distributed.

If the share capital or reserves are reconstituted before the deadline for approval of the financial statements relating to the financial year in which the conduct occurred, the offence is extinguished.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 100 to 180 quotas.

### **Transactions to the Detriment of Creditors (Article 2629 of the Civil Code)**

This provision punishes directors who, in breach of statutory provisions protecting creditors, carry out reductions in share capital, mergers with other companies, or demergers, causing loss to creditors.

Compensation for the creditors' loss before trial extinguishes the offence.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 150 to 330 quotas.

### **Failure to Disclose Conflicts of Interest (Article 2629-bis of the Civil Code)**

This provision punishes the director or member of the management board of a company with securities listed on regulated markets in Italy or another European Union State, or widely distributed among the public as defined in Article 116 of Legislative Decree No. 58 of 24 February 1998, as amended, or of an entity subject to supervision under Legislative Decree No. 385 of 1 September 1993, the said Legislative Decree No. 58 of 1998, Legislative Decree No. 209 of 7 September 2005, or Legislative Decree No. 124 of 21 April 1993, who breaches the obligations set out in Article 2391, first paragraph, where such breach has caused damage to the company or to third parties.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 200 to 500 quotas.

### **Fictitious Formation of Capital (Article 2632 of the Civil Code)**

This provision penalises directors and contributing shareholders who, even in part, fictitiously form or increase the share capital through the allocation of shares or quotas in an amount exceeding the total share capital, reciprocal subscription of shares or quotas, significant overvaluation of contributions of assets in kind or credits, or of the company's assets in the event of transformation.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 100 to 180 quotas.

### **Improper Distribution of Company Assets by Liquidators (Article 2633 of the Civil Code)**

This provision penalises liquidators who, by distributing company assets among shareholders prior to the payment of company creditors or the allocation of sums necessary to satisfy them, cause harm to creditors.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 150 to 330 quotas;

### **Illicit Influence on the Shareholders' Meeting (Article 2636 of the Civil Code)**

This provision penalises any person who, by means of simulated or fraudulent acts, determines the majority in the shareholders' meeting with the aim of procuring for themselves or others an unjust profit.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 150 to 330 quotas.

## **Market Manipulation (Article 2637 of the Civil Code)**

The offence consists of disseminating false information (informational market manipulation) or carrying out simulated transactions or other artifices (manipulative market manipulation), which are concretely capable of causing a significant alteration in the price of financial instruments, whether listed or unlisted, or substantially affecting public confidence in the financial stability of banks or banking groups.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 200 to 500 quotas.

## **Obstruction of the Exercise of Functions by Public Supervisory Authorities (Article 2638, paragraphs 1 and 3, of the Civil Code)**

The provision identifies two distinct criminal offences, namely the communication of false information to the Supervisory Authority and the obstruction of supervisory functions.

In particular, the criminal conduct is realised by providing, in communications to the Supervisory Authorities as required by law, in order to obstruct their functions, material facts which are untrue, even if subject to evaluation, concerning the economic, asset, or financial situation of persons subject to supervision; or by concealing, through other fraudulent means, in whole or in part, facts that ought to have been communicated concerning the same situation.

Criminal conduct is also realised when the functions of the Supervisory Authorities are intentionally obstructed in any form, including by omission of required communications.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 200 to 400 quotas.

## **False or Omitted Statements for the Issuance of the Preliminary Certificate (Article 54, Legislative Decree 19/2023)**

The provision penalises anyone who, in order to create the appearance of compliance with the conditions for the issuance of the preliminary certificate referred to in Article 29, prepares documents that are wholly or partially false, alters genuine documents, makes false statements, or omits relevant information.

Article 29 of Legislative Decree 19/2023 governs the issuance of the preliminary certificate in cross-border corporate transactions, representing the step in which the notary verifies the proper fulfilment of the formalities prescribed by law for the execution of the transaction. The preliminary certificate is the instrument confirming the regular fulfilment of acts and formalities preliminary to the transaction, in accordance with the law of the relevant Member State, for the purposes of legality control.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 150 to 300 quotas.

## **Private-to-Private Corruption (Article 2635, Paragraph 3, Civil Code)**

The provision penalises anyone who, including through an intermediary, offers, promises, or gives money or other undue benefits to certain categories of persons operating in companies or private entities (directors, general managers, managers responsible for the preparation of company accounting documents, statutory auditors, liquidators, those who perform executive functions different from those of the aforementioned persons, or those who are subject to the direction or supervision of any of the aforementioned persons), so that they perform or omit acts in breach of the duties pertaining to their office or of their obligations of loyalty.

As regards the conduct referred to in Legislative Decree 231, which specifically and exclusively refers to the aforementioned paragraph 3, it is made explicit that the entity's liability may only arise in cases where it acts as the "briber" and not as the "bribed"; the area of relevance is therefore represented by the giving or promising of money or other undue benefits by a person acting on behalf of a private entity, or by an intermediary, to directors, general managers, managers responsible for preparing company accounting documents, statutory auditors, liquidators, or to those subject to the direction or supervision of these individuals, or, further, to persons performing executive functions of a different nature, belonging to another private entity.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 400 to 600 quotas.
- *Disqualification sanctions:* disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

## **Instigation to Private-to-Private Corruption (Article 2635-bis, Paragraph 1, Civil Code)**

The provision penalises anyone who offers or promises money or other undue benefits to directors, general managers, managers responsible for preparing company accounting documents, statutory auditors, liquidators of companies or private entities, as well as to anyone who carries out work with executive functions in such entities, so that they perform or omit an act in breach of the duties pertaining to their office or of their obligations of loyalty.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* from 200 to 400 quotas;
- *Disqualification sanctions:* disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or

subsidies and possible revocation of those already granted; prohibition on advertising goods or services.

## **Crimes of Terrorism or Subversion of Democratic Order (Article 25-quater, Legislative Decree 231/2001)**

Article 25-quater of Legislative Decree 231/2001 establishes the administrative liability of the Entity for the commission of offences with terrorist purposes or aimed at subverting the democratic order, provided that such offences have been committed in the interest or to the advantage of the Entity itself.

### **Subversive Associations (Article 270 of the Criminal Code)**

This provision penalises anyone who, within the territory of the State, promotes, establishes, organises or directs associations aimed at and suitable for violently overthrowing the established economic or social order of the State or for violently suppressing the State's political and legal order. Participation in the aforementioned associations is likewise punishable. Penalties are increased for those who, even under a false name or simulated form, reconstitute the associations referred to in the first paragraph, the dissolution of which has been ordered.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Associations with Purposes of Terrorism, Including International Terrorism, or the Subversion of the Democratic Order (Article 270-bis of the Criminal Code)**

This provision penalises anyone who promotes, establishes, organises, directs, or finances associations that aim to commit acts of violence for the purposes of terrorism or for the subversion of the democratic order. Participation in such associations is likewise punishable.

The terrorist purpose is also deemed to exist where acts of violence are directed against a foreign State, institution, or international body.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions*: for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Assistance to Associates (Article 270-ter of the Criminal Code)**

This provision penalises anyone who, without engaging in any act of aiding and abetting or, more generally, of complicity in the offence, provides assistance to any of the persons participating in the associations indicated in the preceding offences.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions*: for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Recruitment for the Purposes of Terrorism, Including International Terrorism (Article 270-quater of the Criminal Code)**

This provision penalises anyone who, outside the cases referred to in Article 270-bis of the Criminal Code, recruits one or more persons to commit acts of violence or to sabotage essential public services, for the purposes of terrorism, even if directed against a foreign State, institution, or international body.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions*: for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Organisation of Travel for the Purposes of Terrorism (Article 270-quater.1 of the Criminal Code)**

This provision penalises activities relating to the organisation, funding, or promotion of travel to foreign territories specifically aimed at carrying out acts for the purposes of terrorism as set out in Article 270-sexies of the Criminal Code. Given the opening clause of the provision, this offence is considered to be of a residual nature.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;

### **Training for Activities with Terrorist Purposes, Including International Terrorism (Article 270-quinquies of the Criminal Code)**

This provision criminalises anyone who, outside the cases referred to in Article 270-bis of the Criminal Code, trains or otherwise provides instructions on the preparation or use of explosive materials, firearms or other weapons, harmful or dangerous chemical or bacteriological substances, as well as on any other technique or method for carrying out acts of violence or sabotage of essential public services, for terrorist purposes, even if directed against a foreign State, institution, or international organisation. The person who receives such training is also punishable.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions*: for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting

with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

## **Financing of Conduct with Terrorist Purposes (Article 270-quinquies.1 of the Criminal Code)**

This provision criminalises anyone who, outside the cases referred to in Articles 270-bis and 270-quater.1 of the Criminal Code, collects, provides, or makes available assets or funds, in any manner obtained, intended to be wholly or partly used for the commission of conduct with terrorist purposes as set out in Article 270-sexies of the Criminal Code, regardless of the actual use of the funds for the commission of the aforementioned conduct. Anyone who deposits or holds the assets or funds referred to in the first paragraph is also punishable.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

## **Misappropriation of Assets or Funds Subject to Seizure (Article 270-quinquies.2 of the Criminal Code)**

This provision criminalises anyone who removes, destroys, disperses, suppresses, or deteriorates assets or funds subject to seizure in order to prevent the financing of conduct with terrorist purposes as set out in Article 270-sexies of the Criminal Code.

### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;

- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Possession of Material for Terrorist Purposes (Article 270-quinquies.3 of the Criminal Code)**

This provision punishes anyone who, except in the cases referred to in Articles 270-bis and 270-quinquies of the Criminal Code, knowingly acquires or possesses material containing instructions on the preparation or use of deadly war devices, firearms or other weapons, or harmful or dangerous chemical or bacteriological substances, as well as any other technique or method for the commission of acts of violence or sabotage of essential public services, for terrorist purposes, even if such acts are directed against a foreign State, an institution, or an international organisation.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Conduct with Terrorist Purposes (Article 270-sexies of the Criminal Code)**

Conducts are considered to be for terrorist purposes if, by their nature or context, they can cause serious harm to a country or an international organisation and are carried out with the aim of intimidating the population, compelling public authorities or an international organisation to perform or refrain from performing any act, or destabilising or destroying the fundamental political, constitutional, economic, and social structures of a country or an international organisation, as well as other conduct defined as terrorist or committed with terrorist purposes by conventions or other rules of international law binding on Italy.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Attempt for Terrorist or Subversive Purposes (Article 280 of the Criminal Code)**

This provision punishes anyone who, for terrorist or subversive purposes against the democratic order, attempts on the life or safety of a person.

The offence is characterised by the presence of a terrorist or subversive purpose. The concept of terrorism also encompasses acts aimed at creating terror among peoples to achieve objectives not necessarily of a political-subversive nature, while the purpose of subversion includes acts capable of overturning the existing constitutional order.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Act of Terrorism with Deadly Devices or Explosives (Article 280-bis of the Criminal Code)**

This provision punishes, unless the act constitutes a more serious offence, anyone who, for terrorist purposes, commits any act aimed at damaging the movable or immovable property of others, by means of explosive or otherwise deadly devices. Such acts must not be merely demonstrative, lacking real offensive capacity and, therefore, incapable of causing panic among the public.

By explosive or otherwise deadly devices, reference is made to the weapons and materials assimilated thereto as indicated in Article 585 of the Criminal Code, and which are capable of causing significant material damage.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

## **Acts of Nuclear Terrorism (Article 280-ter of the Criminal Code)**

The provision punishes anyone who, for the terrorist purposes referred to in Article 270-sexies of the Criminal Code, procures for themselves or others radioactive material, creates a nuclear device or otherwise comes into possession thereof. It also punishes anyone who uses radioactive material or a nuclear device, uses or damages a nuclear facility in such a way as to release, or with the concrete risk of releasing, radioactive material. The sanction also applies when the conduct described involves chemical or bacteriological materials or agents.

Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling

or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Kidnapping for Terrorist or Subversive Purposes (Article 289-bis of the Criminal Code)**

The provision punishes anyone who, for terrorist purposes or for the subversion of the democratic order, kidnaps a person.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Kidnapping for the Purpose of Coercion (Article 289-ter of the Criminal Code)**

This provision punishes the conduct of anyone who, outside the cases provided for in Articles 289-bis and 630 of the Criminal Code, kidnaps a person in order to compel a third party, whether a State, an international organisation of several governments, a natural or legal person, or a community of natural persons, to perform or refrain from performing any act, making the release of the kidnapped person subject to such action or omission.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;

### **Incitement to Commit any of the Offences Provided for in Chapters One and Two (Article 302 of the Criminal Code)**

The provision penalises acts of incitement to commit offences covered by the section of the Criminal Code dedicated to crimes against the personality of the State, for which the law prescribes the penalty of life imprisonment or imprisonment.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions*: for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Political Conspiracy by Agreement (Article 304 of the Criminal Code)**

The provision penalises the conduct of multiple persons who agree with the intention of committing one of the offences indicated in Article 302 of the Criminal Code, as well as those who participate in such agreement.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions*: for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Political Conspiracy by Association (Article 305 of the Criminal Code)**

When three or more persons associate themselves with the intention of committing one of the offences indicated in Article 302 of the Criminal Code, the provision penalises those who promote, establish, or organise the association. Participation in the association is likewise penalised.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction*: if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;

- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Armed Band: Formation and Participation (Article 306 of the Criminal Code)**

The provision penalises those who promote, establish, or organise the armed band and, furthermore, those who merely participate therein.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Assistance to Participants in Conspiracy or Armed Band (Article 307 of the Criminal Code)**

The provision penalises those who, outside the cases of participation in the offence or aiding and abetting, provide refuge or supply food, accommodation, means of transport, or communication tools to any of the persons participating in the association or the armed band mentioned in Articles 305 and 306 of the Criminal Code.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;

- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Seizure, Hijacking and Destruction of an Aircraft (Article 1, Law No. 342/1976)**

The provision punishes anyone who, by means of violence or threat, commits any act aimed at the seizure of an aircraft, and anyone who, by means of violence, threat or fraud, commits any act aimed at the hijacking or destruction of an aircraft.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Damage to Ground Installations (Article 2, Law No. 342/1976)**

The provision punishes anyone who, for the purpose of hijacking or destroying an aircraft, damages ground installations relating to air navigation or alters the methods of their use.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or

concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Sanctions (Article 3, Law No. 442/1989)**

The provision punishes anyone who, by means of violence or threat, seizes a ship or a fixed installation or exercises control over it. If the act is such as to endanger the safety of navigation of a ship or a fixed installation, the following are also punishable: i) anyone who destroys or damages the ship or its cargo or the installation; ii) anyone who destroys or seriously damages maritime navigation equipment or services, or seriously alters their operation; iii) anyone who intentionally communicates false information relating to navigation; iv) anyone who commits acts of violence against a person on board the ship or installation.

#### Sanctions Applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **New York Conventions of 9 December 1999 (Article 2)**

Reference to this provision is aimed at avoiding potential gaps in the regulatory framework and is intended to reinforce and complete the scope of application, including by means of reference to international instruments.

Pursuant to the aforementioned article, any person who, by any means, directly or indirectly, unlawfully and intentionally, provides or collects funds with the intention of using them, or knowing that they are to be used, for the purpose of carrying out any act intended to cause death or serious bodily injury to a civilian, or to any other person not actively involved in armed conflict, where the purpose of such act is to intimidate a population or to compel a government or an international organisation to perform or refrain from performing any act, commits an offence.

Any person who attempts to commit the offences set out above likewise commits an offence.

An offence is also committed by: (i) any person who participates as an accomplice in the commission of any of the aforementioned offences; (ii) any person who organises or directs others with a view to committing any of the aforementioned offences; (iii) any person who contributes to the commission of one or more of the aforementioned offences by a group of persons acting with a common purpose. The contribution must be intentional and must be made with the aim of facilitating the criminal activity or purpose of the group, where such activity or purpose involves the commission of the offence, or must be provided with full awareness that the group's intention is to commit an offence.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* if the offence is punishable by a term of imprisonment of less than ten years, from 200 to 700 quotas; if the offence is punishable by a term of imprisonment of not less than ten years or by life imprisonment, from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

## **Offences Involving Practices of Female Genital Mutilation (Article 25-quater.1, Legislative Decree 231/2001)**

Article 25-quater.1 of Legislative Decree 231/2001 provides for the administrative liability of the Entity for the commission of the offence of practices of female genital mutilation, where such offence has been committed in the interest or to the advantage of the Entity itself.

### **Practices of Female Genital Mutilation (Article 583-bis of the Criminal Code)**

The provision punishes anyone who, in the absence of therapeutic needs, causes mutilation of female genital organs.

For the purposes of this provision, practices of female genital mutilation are understood to include clitoridectomy, excision, and infibulation, as well as any other practice that causes similar effects.

The provision also punishes anyone who, in the absence of therapeutic needs, causes, for the purpose of impairing sexual functions, injury to the female genital organs other than those indicated above, resulting in physical or mental illness.

The provisions of this law also apply when the act is committed abroad by an Italian citizen or by a foreign national resident in Italy, or to the detriment of an Italian citizen or a foreign national resident in Italy. In such cases, the offender shall be prosecuted at the request of the Minister of Justice.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 300 to 700 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. In the case of an accredited private entity, accreditation shall also be revoked. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences indicated in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

## Offences against the Person (Article 25-quinquies, Legislative Decree 231/2001)

Article 25-quinquies of Legislative Decree 231/2001 provides for the administrative liability of the Entity for the commission of crimes against individual personality, where such crimes have been committed in the interest or to the advantage of the Entity itself.

### Reduction to or Maintenance in a State of Slavery or Servitude (Article 600 of the Criminal Code)

This provision punishes any person who exercises powers over another individual equivalent to those of ownership, or who reduces or maintains a person in a continuous state of subjugation, compelling them to perform labour or sexual services, to beg, or otherwise to undertake activities which involve their exploitation.

Reduction to or maintenance in a state of subjugation occurs when the conduct is perpetrated by means of violence, threats, deception, abuse of authority, or by taking advantage of a situation of physical or psychological inferiority or a state of necessity, or through the promise or payment of sums of money or other benefits to those who have authority over the individual.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences indicated in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### Child Prostitution (Article 600-bis of the Criminal Code)

This provision punishes the following conduct: (i) inducing prostitution – which consists of persuading, determining, or convincing a person to engage in prostitution; (ii) recruitment – understood as conduct aimed at making the victim available to the person who will benefit from the sexual service; (iii) aiding and abetting – that is, any contribution which facilitates the exercise of prostitution, exploitation, or the lucrative activity obtained through another's prostitution, management, organisation, control, and the acquisition of profit in another manner. The victim of the described conduct may only be an individual under the age of eighteen.

The provision also punishes, except where the act constitutes a more serious offence, anyone who engages in sexual acts with a minor aged between fourteen and eighteen years, in exchange for money or other benefits, even if only promised.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 800 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences indicated in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Child Pornography (Article 600-ter of the Criminal Code)**

This provision punishes the sexual exploitation of a minor in a pornographic context and the inducement of the exhibition of the minor, regardless of whether the pornographic material is actually produced. The provision also punishes the trade in pornographic material, as well as the dissemination of child pornography and the dissemination of information aimed at soliciting minors.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 800 quotas;
- *Disqualification sanctions:* for a period of not less than one year – disqualification from carrying on business activities; suspension or revocation of authorisations, licences, or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except to obtain the performance of a public service; exclusion from incentives, financing, grants, or subsidies and possible revocation of those already granted; prohibition on advertising goods or services. If the entity or one of its organisational quotas is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences indicated in paragraph 1, the sanction of definitive disqualification from carrying on business activities shall apply pursuant to Article 16, paragraph 3, of Legislative Decree 231/2001.

### **Possession of or Access to Pornographic Material (Article 600-quater of the Criminal Code)**

The provision criminalises the mere possession of child pornography material, with the required mens rea consisting of the awareness and intention as to the nature of the material, as well as the conduct of any person who intentionally, without justified reason, accesses—through the use of the internet or other means of communication—pornographic material produced using persons under eighteen years of age.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;

- *Disqualifying sanctions:* where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

### **Virtual Pornography (Article 600-quater.1 of the Criminal Code)**

The provisions set out in Articles 600-ter and 600-quater of the Criminal Code shall also apply, albeit with a reduction in penalties, where the pornographic material consists of virtual images created using images of persons under eighteen years of age, or parts thereof.

For the purposes of this provision, “virtual images” shall mean images generated through graphic processing techniques which are not wholly or partly associated with real situations, but whose representational quality renders non-existent situations as appearing real.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualifying sanctions:* where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

### **Tourist Initiatives Aimed at the Exploitation of Child Prostitution (Article 600-quinquies of the Criminal Code)**

This provision penalises the organisation or promotion of so-called sexual tourism, when perpetrated to the detriment of minors.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualifying sanctions:* for a period of not less than one year — prohibition from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from contracting with the Public Administration, except for the purpose of obtaining public services; exclusion from benefits, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16 paragraph 3 of Legislative Decree No. 231/2001.

### **Trafficking in Persons (Article 601 of the Criminal Code)**

This provision penalises anyone who recruits, brings into the territory of the State, transfers, including beyond its borders, transports, transfers authority over, or harbours one or more persons who are in the conditions referred to in Article 600 of the Criminal Code (i.e. slavery or servitude), or who carries out the same actions with respect to one or more persons through deception, violence, threats, abuse of authority, or by taking advantage of a situation of vulnerability, physical, psychological or financial inferiority, or necessity, or by promising or giving money or other benefits to the person who holds authority over them, for the purpose of inducing or compelling them to carry out work or sexual services, to beg, or in any event to perform unlawful activities which entail their exploitation, or to submit to the removal of organs.

The conduct is also relevant if committed against minors or if perpetrated by the captain or officer of a national or foreign vessel. Furthermore, any member of the crew of a national or foreign ship intended, before departure or during navigation, for trafficking purposes is also punishable.

Sanctions applicable to the Entity:

- *Pecuniary sanction: from 200 to 700 quotas;*
- *Disqualifying sanctions: For a period of not less than one year — prohibition from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, except for the purpose of obtaining the provision of public services; exclusion from benefits, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001.*

## **Purchase or Sale of Slaves (Article 602 of the Criminal Code)**

The provision punishes any person who, outside the cases referred to in Article 601 of the Criminal Code, purchases, sells or transfers a person who is in any of the conditions referred to in Article 600 of the Criminal Code.

Sanctions applicable to the Entity:

- *Pecuniary sanction: from 400 to 1,000 quotas;*
- *Disqualifying sanctions: for a period of not less than one year — prohibition from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, except for the purpose of obtaining the provision of public services; exclusion from benefits, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16(3) of Legislative Decree No. 231/2001.*

## **Unlawful Intermediation and Labour Exploitation (Article 603-bis of the Criminal Code)**

Without prejudice to the applicability of more serious offences, the provision punishes any person who: (i) recruits labour for the purpose of assigning it to work for third parties under conditions of exploitation, taking advantage of the workers' state of need; and (ii) utilises, employs or engages labour, including through the intermediation activity referred to under point (i), subjecting workers to conditions of exploitation and taking advantage of their state of need.

The legislator has identified the following so-called indicators of exploitation (each of which, on a standalone basis, may suffice) upon the occurrence of which the exploitation of a worker may potentially be deemed to exist: (a) the repeated payment of remuneration in a manner manifestly inconsistent with national or territorial collective agreements entered into by the most representative trade union organisations at national level; (b) the repeated payment of remuneration in a manner manifestly disproportionate to the quantity and quality of the work performed; (c) repeated breaches of regulations concerning working hours, rest periods, weekly rest, mandatory leave and annual leave; (d) breaches of provisions concerning health and safety in the workplace; (e) subjecting workers to degrading working conditions; (f) subjecting workers to degrading methods of supervision; (g) subjecting workers to degrading housing conditions.

For the offence of unlawful intermediation and labour exploitation to be made out, general intent is required, encompassing all the constituent elements of the offence; accordingly, it is necessary that the perpetrator, in addition to intentionally carrying out the conduct typified in Article 603-bis of the Criminal Code and its specific modalities, is aware of the state of need in which the exploited worker finds themselves.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas;
- *Disqualifying sanctions:* for a period of not less than one year — prohibition from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, except for the purpose of obtaining the provision of public services; exclusion from benefits, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16 paragraph 3 of Legislative Decree No. 231/2001.

## **Grooming of Minors (Article 609-undecies of the Criminal Code)**

The provision punishes any person who, for the purpose of committing the offences referred to in Articles 600, 600-bis, 600-ter and 600-quater of the Criminal Code, including those relating to

pornographic material as set out in Articles 600-quater.1, 600-quinquies, 609-bis, 609-quater, 609-quinquies and 609-octies, grooms a minor under sixteen years of age.

For the purposes of this provision, “grooming” shall mean any act aimed at gaining the trust of the minor through deception, inducements or threats, including conduct carried out by means of the internet or other communication networks or devices.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 700 quotas;
- *Disqualifying sanctions:* where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offences referred to in paragraph 1, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001.

## **Crimes of Market Abuse (Article 25-sexies of Legislative Decree No. 231/2001)**

Article 25-sexies of Legislative Decree No. 231/2001 provides for the administrative liability of the Entity for the commission of market abuse offences, where such offences have been committed in the interest or to the advantage of the Entity itself.

### **Unlawful Use or Disclosure of Inside Information. Recommendation or Inducement of Others to Commit Insider Dealing (Article 184 of Legislative Decree No. 58/1998)**

The provision sanctions the purchase, sale or other similar transactions, as well as the disclosure of inside information of which the offender is aware by virtue of their status or through the exercise of a specific public or private function or activity.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas. Where, following the commission of the offence, the product or profit obtained by the entity is of significant amount, the pecuniary sanction shall be increased up to ten times such product or profit.

### **Market Manipulation (Article 185 of Legislative Decree No. 58/1998)**

The provision sanctions the dissemination of false information, the execution of sham transactions or any device likely to bring about a material alteration in the price of financial instruments.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas. Where, following the commission of the offence, the product or profit obtained by the entity is of significant amount, the pecuniary sanction shall be increased up to ten times such product or profit.

### **Other Offences Relating to Market Abuse (Article 187-quinquies of the Consolidated Financial Act – Legislative Decree No. 58/1998):**

#### ➤ **Prohibition of Market Manipulation (Article 15 of Regulation (EU) No. 596/2014)**

Market manipulation and attempts to engage in market manipulation are prohibited.

#### ➤ **Prohibition of Insider Dealing and Unlawful Disclosure of Inside Information (Article 14 of Regulation (EU) No. 596/2014)**

The following conduct is prohibited: (i) engaging in, or attempting to engage in, insider dealing; (ii) recommending that another person engage in insider dealing or inducing another person to engage in insider dealing; (iii) unlawfully disclosing inside information.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas. Where, following the commission of the offence, the product or profit obtained by the entity is of significant amount, the pecuniary sanction shall be increased up to ten times such product or profit.

## **Manslaughter or Serious or Life-Threatening Injuries, Resulting From Violations of the Regulations on Health and Safety in the Workplace (Article 25-septies of Legislative Decree No. 231/2001)**

Article 25-septies of Legislative Decree No. 231/2001 provides for the administrative liability of the Entity in relation to the offences of manslaughter and serious or very serious bodily injury committed through negligence, where such offences are carried out in breach of provisions on the protection of health and safety in the workplace, provided that they are committed in the interest or to the advantage of the Entity.

### **Manslaughter Committed in Breach of Occupational Health and Safety Regulations (Article 589, paragraph 2 of the Criminal Code)**

The provision punishes any person who, through negligence, causes the death of another person as a result of a breach of regulations governing the prevention of workplace accidents.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* 1,000 quotas (in relation to the offence committed in breach of Article 55 paragraph 2 of the Legislative Decree implementing the delegation pursuant to Law No. 123 of 3 August 2007 on health and safety at work), or from 250 to 500 quotas (in relation to offences committed in breach of provisions on the protection of health and safety in the workplace);
- *Disqualifying sanctions:* for a period of not less than three months and not exceeding one year — prohibition from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, except for the purpose of obtaining the provision of public services; exclusion from benefits, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Serious or Very Serious Negligent Bodily Harm Committed in Breach of Occupational Health and Safety Regulations (Article 590, paragraph 3 of the Criminal Code)**

The provision punishes any person who, through negligence, causes serious or very serious bodily injury as a result of a breach of regulations governing the prevention of workplace accidents.

Injury is deemed serious where it results in an illness endangering the life of the injured person, or in an illness or incapacity to carry out ordinary activities for a period exceeding forty days, or where it causes the permanent weakening of a sense or organ, or, where the injured person is pregnant, leads to an acceleration of childbirth.

Injury is deemed very serious where it results in an illness that is certainly or probably incurable; the loss of a sense, a limb (or mutilation rendering the limb unusable), the use of an organ or the capacity

to procreate; or a permanent and serious impairment of speech. It also includes cases where it causes permanent disfigurement of the face or miscarriage of the injured person.

Sanctions applicable to the Entity:

- *Pecuniary sanction*: not exceeding 250 quotas;
- *Disqualifying sanctions*: for a period not exceeding six months — prohibition from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, except for the purpose of obtaining the provision of public services; exclusion from benefits, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Receiving, Laundering and Using Money, Goods or Benefits of Illicit Origin, as Well as Self-Laundering (Article 25-octies of Legislative Decree No. 231/2001)**

Article 25-octies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of the offences of receiving stolen goods, money laundering, use of money, goods or other benefits of unlawful origin, as well as self-laundering, where such offences are committed in the interest or to the benefit of the Entity.

### **Receiving Stolen Goods (Article 648 of the Criminal Code)**

The provision criminalises any conduct whereby a person, otherwise than as a participant in the predicate offence, acquires, receives or conceals money or other property deriving from any criminal offence, or in any way facilitates their acquisition, receipt or concealment.

For the purposes of this provision:

- “acquisition” refers to the result of any transaction, whether for consideration or gratuitous, through which the offender obtains possession of the asset;
- “receipt” includes any form of obtaining possession of assets deriving from a criminal offence, even where such possession is temporary or granted for reasons of mere accommodation;
- “concealment” means the act of hiding assets deriving from a criminal offence after having obtained possession thereof.

The offence may also be committed through intermediation in the acquisition, receipt or concealment of the assets. Such conduct consists in any form of facilitation between the perpetrator of the predicate offence and a third-party acquirer, even where the latter is not criminally liable or punishable, or where a condition for prosecution is not satisfied.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 800 quotas, or from 400 to 1,000 quotas where the money, goods or other benefits derive from an offence punishable by a maximum custodial sentence exceeding five years;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Money Laundering (Article 648-bis of the Criminal Code)**

The provision criminalises any conduct whereby a person, otherwise than as a participant in the predicate offence, substitutes or transfers money, goods or other benefits deriving from any criminal offence, or carries out other transactions in relation thereto, with the effect of obstructing the identification of their unlawful origin.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 200 to 800 quotas, or from 400 to 1,000 quotas where the money, goods or other benefits derive from an offence punishable by a maximum custodial sentence exceeding five years;
- *Disqualifying sanctions*: for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Use of Money, Goods or Benefits of Unlawful Origin (Article 648-ter of the Criminal Code)**

The provision criminalises any conduct whereby a person, otherwise than as a participant in the predicate offence and outside the cases referred to in Articles 648 and 648-bis of the Criminal Code, employs money, goods or other benefits deriving from any criminal offence in economic or financial activities.

### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 200 to 800 quotas, or from 400 to 1,000 quotas where the money, goods or other benefits derive from an offence punishable by a maximum custodial sentence exceeding five years;
- *Disqualifying sanctions*: for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Self-Laundering (Article 648-ter.1 of the Criminal Code)**

The provision criminalises any conduct whereby a person who has committed, or participated in the commission of, a criminal offence employs, substitutes or transfers, in economic, financial, entrepreneurial or speculative activities, money, goods or other benefits deriving from the commission of such offence, in such a way as to concretely hinder the identification of their unlawful origin.

### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 200 to 800 quotas, or from 400 to 1,000 quotas where the money, goods or other benefits derive from an offence punishable by a maximum custodial sentence exceeding five years;
- *Disqualifying sanctions*: for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services;

exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Crimes Related Payment Instruments Other than Cash and Fraudulent Transfer of Values (Article 25-octies.1 of Legislative Decree No. 231/2001)**

Article 25-octies.1 of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of offences relating to non-cash payment instruments and the fraudulent transfer of assets, where such offences are committed in the interest or to the benefit of the Entity.

## **Unauthorised Use and Counterfeiting of Non-Cash Payment Instruments (Article 493-ter of the Criminal Code)**

The provision criminalises any conduct whereby a person, with a view to securing an unlawful gain for themselves or for others, makes unauthorised use of credit or payment cards, or any other equivalent instrument enabling the withdrawal of cash or the purchase of goods or services, where that person is not the legitimate holder thereof, or, more generally, of any non-cash payment instrument.

It further criminalises any person who, for the same purpose, counterfeits or alters the aforementioned instruments or related documents, or who possesses, transfers or acquires such instruments or documents knowing them to be of unlawful origin or forged or altered, as well as any payment instructions generated through their use.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 300 to 800 quotas;
- *Disqualifying sanctions:* disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Possession and Dissemination of Devices, Equipment or Computer Programs Intended for the Commission of Offences Relating to Non-Cash Payment Instruments (Article 493-quater of the Criminal Code)**

Without prejudice to more serious offences, the provision criminalises any conduct whereby a person, with the intention of using, or enabling others to use, such items in the commission of offences relating to non-cash payment instruments, manufactures, imports, exports, sells, transports, distributes, makes available or otherwise procures for themselves or for others devices, equipment or computer programs which, by reason of their technical characteristics or design, are primarily intended for the commission of such offences or are specifically adapted for that purpose.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the

offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Frode informatica aggravata dalla realizzazione di un trasferimento di denaro, di valore monetario o di valuta virtuale (art. 640-ter c.p.)**

The provision criminalises any conduct consisting in altering the operation of an IT or telematic system, or interfering without authorisation with data, information or programs contained therein or pertaining thereto, where such conduct results in an unjust profit to the detriment of the State or another public body, and involves the transfer of money, monetary value or virtual currency, or is committed through abuse of the offender's capacity as a system operator.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Fraudulent Transfer of Assets (Article 512-bis of the Criminal Code)**

Without prejudice to the applicability of more serious offences, the provision criminalises any conduct whereby a person fictitiously attributes to another the ownership or availability of money, goods or other benefits for the purpose of circumventing legal provisions relating to asset-based prevention measures or smuggling, or of facilitating the commission of any of the offences referred to in Articles 648, 648-bis and 648-ter of the Criminal Code.

The provision further criminalises any person who, for the purpose of evading anti-mafia documentation requirements, fictitiously attributes to another the ownership of businesses, shareholdings or equity interests, or corporate offices, where the entrepreneur or the company takes part in tender procedures or in the award or performance of public contracts or concessions.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 250 to 600 quotas;
- *Disqualifying sanctions:* disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## Other Offences Relating to Non-Cash Payment Instruments

Pursuant to Article 25-octies.1, paragraph 2 of Legislative Decree No. 231/2001, without prejudice to cases where the conduct constitutes another administrative offence subject to more severe sanctions, the commission of any other offence against public faith, against property, or otherwise affecting property, as provided for under the Criminal Code, shall be punishable where it concerns non-cash payment instruments.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas (where the offence is punishable by a custodial sentence of less than ten years), or from 300 to 800 quotas (where the offence is punishable by a custodial sentence of not less than ten years);
- *Disqualifying sanctions:* disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## Offences Relating to the Violation of European Union Restrictive Measures (Article 25-octies.2 of Legislative Decree No. 231/2001)

Article 25-octies.2 of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of offences relating to the violation of European Union restrictive measures, where such offences are committed in the interest or to the benefit of the Entity.

### Violation of European Union Restrictive Measures (Article 257-bis, paragraphs 1, 2 and 5, of the Criminal Code)

The provision criminalises any conduct whereby a person, in breach of a prohibition, obligation or restriction imposed by a European Union restrictive measure or by national implementing provisions: (i) directly or indirectly makes funds or economic resources available to, or for the benefit of, a designated person, entity, body or group; (ii) fails to implement asset-freezing measures in respect of funds or economic resources belonging to, owned, held or controlled by a designated person, entity, body or group; (iii) enters into, on any basis, economic, commercial or financial transactions, including the award or continuation of the performance of public procurement or concession contracts, with a third country or its bodies, or with entities or bodies directly owned or controlled by such third country or its bodies; (iv) imports, exports, trades, sells, purchases, transfers, transits or transports goods, including intangible goods, or provides intermediary services, technical assistance or other services relating thereto; (v) provides services of any kind, including financial services, or carries out financial transactions.

The provision further criminalises any person who circumvents the implementation of a European Union restrictive measure by: (i) using, transferring to third parties, or otherwise disposing of funds or economic resources subject to freezing measures that are directly or indirectly owned, held or controlled by a designated person, entity, body or group; (ii) submitting or using false statements or documentation with a view to obstructing the identification of the beneficial owner or ultimate beneficiary of funds or economic resources subject to freezing measures.

The above provisions shall also apply where transactions are carried out without the required authorisation, or on the basis of an authorisation obtained through false statements or documentation.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 1% to 5% of the Entity's global turnover in the financial year preceding the one in which the offence was committed or, if lower, in the financial year preceding the imposition of the pecuniary sanction; where the annual global turnover cannot be determined, from EUR 3 million to EUR 40 million; in case of repeated offences, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions:* for a period of not less than two years and not exceeding six years where the offence is committed by persons referred to in Article 5 paragraph 1.a of Legislative Decree No. 231/2001, and for a period of not less than one year and not exceeding three years where the offence is committed by persons referred to in Article 5 paragraph .1b of Legislative Decree No. 231/2001 — disqualification from carrying on the business;

suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Breach of Information Obligations Imposed by European Union Restrictive Measures (Article 257-ter, paragraphs 1 and 2, of the Criminal Code)**

The provision criminalises any designated person, or the legal representative of a designated entity or body, who, in breach of a specific obligation imposed by a European Union restrictive measure or by national implementing provisions, fails to report to the competent administrative authorities funds or economic resources over which, within the territory of the State, they exercise ownership, control, possession or detention.

The provision further criminalises any person who, in breach of obligations imposed by European Union restrictive measures or national implementing provisions, fails to provide the competent administrative authorities with information, known to them by virtue of their office or profession, concerning funds or economic resources located within the territory of the State that belong to, or are owned, held or controlled by, designated persons, entities or bodies or groups.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 0.5% to 1% of the Entity's global turnover in the financial year preceding the one in which the offence was committed or, if lower, in the financial year preceding the imposition of the pecuniary sanction; where the annual global turnover cannot be determined, from EUR 1 million to EUR 8 million; in case of repeated offences, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions:* for a period of not less than two years and not exceeding six years where the offence is committed by persons referred to in Article 5 paragraph 1.a of Legislative Decree No. 231/2001, and for a period of not less than one year and not exceeding three years where the offence is committed by persons referred to in Article 5 paragraph 1.b of Legislative Decree No. 231/2001 — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Breach of Conditions Attached to an Authorisation to Carry Out Activities (Article 257-quarter, paragraph 1 of the Code)**

The provision criminalises any conduct whereby a person carries out transactions, provides services or otherwise performs activities in breach of the obligations set out in an authorisation issued by the

competent authority, where such authorisation is required under a European Union restrictive measure.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 1% to 5% of the Entity's global turnover in the financial year preceding the one in which the offence was committed or, if lower, in the financial year preceding the imposition of the pecuniary sanction; where the annual global turnover cannot be determined, from EUR 3 million to EUR 40 million; in case of repeated offences, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions:* for a period of not less than two years and not exceeding six years where the offence is committed by persons referred to in Article 5 paragraph 1.a of Legislative Decree No. 231/2001, and for a period of not less than one year and not exceeding three years where the offence is committed by persons referred to in Article 5 paragraph 1.b of Legislative Decree No. 231/2001 — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

**Death or Injury as a Consequence of Offences Relating to Illegal Immigration (Article 12, paragraph 1-bis) of Legislative Decree No. 286/1998)**

Without prejudice to the applicability of more serious offences, the provision criminalises any conduct whereby a person, in breach of the provisions of the relevant Consolidated Immigration Act, promotes, directs, organises, finances or carries out the transport of foreign nationals into the territory of the State, or performs other acts aimed at unlawfully securing their entry into the territory of the State or of another State of which such persons are not nationals or in which they do not hold permanent residence rights, where such conduct is carried out in breach of a prohibition, obligation or restriction imposed by a European Union restrictive measure or national implementing provisions, thereby enabling or facilitating the entry into the territory of the State of designated natural persons.

The offence of facilitation is also committed by merely providing concrete assistance aimed at enabling the entry of the person into the territory of the State.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 1% to 5% of the Entity's global turnover in the financial year preceding the one in which the offence was committed or, if lower, in the financial year preceding the imposition of the pecuniary sanction; where the annual global turnover cannot be determined, from EUR 3 million to EUR 40 million; in case of repeated offences, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions:* for a period of not less than two years and not exceeding six years where the offence is committed by persons referred to in Article 5 paragraph 1.a of Legislative Decree No. 231/2001, and for a period of not less than one year and not exceeding three years where the offence is committed by persons referred to in Article 5 paragraph 1.b of

Legislative Decree No. 231/2001 — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Crimes Related to Violation of Copyright (Article 25-novies of Legislative Decree No. 231/2001)**

Article 25-novies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of copyright infringement offences, where such offences are committed in the interest or to the benefit of the Entity.

## **Making Protected Works Available to the Public through Telematic Networks and Related Offences (Article 171, 1 a-bis and paragraph 3 of Law No. 633/1941)**

The provision criminalises any conduct consisting in making available to the public, by means of uploading onto telematic networks, through connections of any kind, a protected intellectual work, or any part thereof.

It further applies where such conduct concerns a work of others not intended for publication, or is carried out with misattribution of authorship, or with distortion, mutilation or other alteration of the work, where this results in prejudice to the honour or reputation of the author.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Unauthorised duplication, for profit, of computer programs; the importation, distribution, sale or possession for commercial or business purposes, or the hiring out, of computer programs contained on media not bearing the SIAE mark; the making available of means designed to remove or circumvent the protection devices of computer programs; and the reproduction, transfer to another medium, distribution, communication to the public, public presentation or public demonstration of the contents of a database; the extraction or re-utilisation of the database; and the distribution, sale or hiring out of databases (Article 171-bis, paragraphs 1 and 2, Law No. 633/1941).**

The provision criminalises any conduct whereby a person, for the purpose of deriving a profit, unlawfully duplicates computer programs or, for the same purpose, imports, distributes, sells, holds for commercial or business purposes, or licenses for use software contained on media not bearing the legally required markings.

It further criminalises any conduct whereby a person, for profit and by means of media not bearing the markings required by law, reproduces, transfers onto another medium, distributes, communicates, presents or demonstrates to the public the contents of a database, in breach of Articles 64-quinquies and 64-sexies of Law No. 633/1941, or carries out the extraction or re-utilisation of a database in breach of Articles 102-bis and 102-ter of the same Law, or distributes, sells or licenses databases.

This provision affords criminal protection to both software and databases. For these purposes:

- “software” means computer programs, in any form of expression, provided that they are original as the result of the author’s own intellectual creation;
- “databases” means collections of independent works, data or other materials arranged in a systematic or methodical way and individually accessible by electronic or other means.

Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 500 quotas;
- *Disqualifying sanctions*: for a period not exceeding one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

**Unauthorised duplication, reproduction, transmission or communication to the public, by any means whatsoever, in whole or in part, of intellectual works intended for television or cinematographic distribution, or for the sale or rental of discs, tapes or similar media, or of any other medium containing phonograms or videograms of musical, cinematographic or analogous audiovisual works, or sequences of moving images; literary, dramatic, scientific or educational works, musical or musical-dramatic works, or multimedia works, including where incorporated into collective or composite works or databases; the unlawful reproduction, duplication, transmission or communication to the public, sale or commercial distribution, assignment on any legal basis, or unlawful importation of more than fifty copies or specimens of works protected by copyright and related rights; and the making available, by means of insertion into telematic networks through connections of any kind, of a copyright-protected work, or part thereof (Article 171-ter of Law No. 633/1941).**

The provision criminalises any conduct whereby a person, for profit, unlawfully reproduces, duplicates or introduces into the territory of the State intellectual works intended for television or cinematographic distribution, or other works protected by copyright.

It also applies to persons who, for commercial purposes, hold for sale or distribution, distribute, sell, lease, assign for any consideration, or promote commercially such works, as well as to those who install or make available decoding devices or components enabling access to encrypted services without payment of the subscription or access fee due.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

**Failure to Notify Identification Data to SIAE or False Declarations (Article 171-septies of Law No. 633/1941)**

The provision criminalises producers and importers of media containing computer programs not subject to the marking requirement under Article 181-bis, who fail to submit or transmit, within the prescribed time limits, the required identification declarations.

It further criminalises any person who, unless the conduct constitutes a more serious offence, falsely declares to SIAE, other collective management organisations, or independent management entities that they have complied with the obligations arising under copyright and related rights legislation.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

**Fraudulent manufacture, sale, importation, promotion, installation, modification or use, for public or private purposes, of apparatus or components thereof intended for the unauthorised decoding of conditional access audiovisual transmissions broadcast via terrestrial, satellite or cable systems, in either analogue or digital form (Article 171-octies of Law No. 633/1941).**

Without prejudice to more serious offences, the provision criminalises any conduct whereby a person, for fraudulent purposes, manufactures, sells, imports, promotes, installs, modifies or uses, for public or private purposes, equipment or components intended for the unauthorised decoding of

encrypted audiovisual transmissions broadcast via terrestrial, satellite or cable systems, in either analogue or digital form.

For the purposes of this provision, “conditional access” refers to audiovisual signals transmitted in such a manner as to be accessible exclusively to closed groups of users selected by the service provider, irrespective of whether a fee is required for access to the service.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Inducement to Withhold Statements or to Make False Statements to Judicial Authorities (Article 25-decies of Legislative Decree No. 231/2001)**

Article 25-decies of Legislative Decree No. 231/2001 provides for the administrative liability of the Entity in relation to the offence of inducing a person not to make statements or to make false statements before the Judicial Authority, where such offence is committed in the interest or to the benefit of the Entity.

## **Inducement not to give evidence or to give false evidence to the Judicial Authority (Article 377-bis of the Criminal Code)**

Without prejudice to the applicability of more serious offences, the provision criminalises any conduct whereby a person, by means of violence, threats, or the offer or promise of money or other benefits, induces a person called upon to make statements before the Judicial Authority, which may be used in criminal proceedings, not to give evidence or to give false evidence, where such person has the right to remain silent.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas.

## **Environmental Offences (Article 25-undecies of Legislative Decree No. 231/2001)**

Article 25-undecies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of environmental offences, where such offences are committed in the interest or to the benefit of the Entity.

### **Environmental Pollution (Article 452-bis of the Criminal Code)**

The provision criminalises any conduct whereby a person unlawfully causes a significant and measurable impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, habitat, of biodiversity, including agricultural biodiversity, or of flora or fauna.

The penalty is increased where the pollution is caused, alternatively: (i) within a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural, or archaeological constraints; (ii) to the detriment of protected animal or plant species; (iii) to the detriment of an ecosystem of considerable size; (iv) to the detriment of an ecosystem where the pollution has lasting effects.

The penalty is further increased where the pollution of a habitat within a protected natural area, or within an area subject to landscape, environmental, historical, artistic, architectural, or archaeological constraints, results in its destruction.

Where the aforementioned conduct gives rise to a risk to human life or personal safety, the penalty is increased.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 600 quotas (paragraph 1), increased by one third in the aggravated circumstances (paragraphs 2, 3 and 4); where, following the commission of the offence, the entity has obtained a profit of significant magnitude, the pecuniary sanction is increased by one third;
- *Disqualifying sanctions:* disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

### **Trading in polluting products (Article 452-bis.1 of the Italian Criminal Code)**

The provision punishes any person who unlawfully places on the market or otherwise puts into circulation a product whose use—by reason of the discharge, emission or release of materials,

substances, energy or ionising radiation into the air, soil or water resulting therefrom—causes a significant and measurable impairment or deterioration: (i) of water or air, or of extensive or significant portions of soil or subsoil; (ii) of an ecosystem, a habitat, biodiversity—including agricultural biodiversity—or flora or fauna.

The penalty is increased where the offence results in: (i) a danger to human life or personal safety; (ii) a significant risk to the quality of air, soil or water, or to an ecosystem, a habitat, fauna or flora.

The penalty is further increased where the pollution is caused, alternatively: (i) within a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural or archaeological constraints; (ii) to the detriment of protected animal or plant species; (iii) to the detriment of an ecosystem of considerable size; (iv) to the detriment of an ecosystem where the pollution has lasting effects.

Where the pollution of a habitat within a protected natural area, or an area subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, results in its destruction, the penalty is increased.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 600 quotas (paragraph 1), increased by one third in the aggravated circumstances (paragraphs 2, 3 and 4); where, following the commission of the offence, the entity has obtained a profit of significant magnitude, the pecuniary sanction is increased by one third;
- *Disqualifying sanctions:* disqualification from carrying on business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition on contracting with the Public Administration, save for the purpose of obtaining the provision of a public service; exclusion from, and possible revocation of, grants, financing, contributions or subsidies; prohibition on advertising goods or services. Where the entity, or one of its organisational units, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, permanent disqualification from carrying on business shall apply pursuant to Article 16(3) of Legislative Decree No. 231/2001.

### **Environmental Disaster (Article 452-quater of the Criminal Code)**

The provision criminalises any conduct whereby a person unlawfully causes an environmental disaster.

For the purposes of this provision, an environmental disaster shall be deemed to occur, alternatively, where: (i) there is an irreversible alteration of the balance of an ecosystem; (ii) there is an alteration of the balance of an ecosystem, the remediation of which is particularly burdensome and achievable only through exceptional measures; (iii) there is an offence against public safety by reason of the significance of the act, having regard to the extent of the impairment or its harmful effects, or to the number of persons injured or exposed to danger.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 600 to 1,200 quotas increased by one third in the aggravated circumstances (paragraph 3); where, following the commission of the offence, the entity has obtained a profit of significant magnitude, the pecuniary sanction is increased by one third;
- *Disqualifying sanctions*: disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

### **Negligent Offences against the Environment (Article 452-quinquies of the Criminal Code)**

The provision criminalises the conduct referred to in Articles 452-bis and 452-quater of the Criminal Code where committed through negligence.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 200 to 500 quotas. Where, following the commission of the offence, the entity has obtained a profit of significant magnitude, the pecuniary sanction is increased by one third.

### **Trafficking in and Abandonment of Highly Radioactive Material (Article 452-sexies of the Criminal Code)**

Without prejudice to the applicability of more serious offences, the provision criminalises any conduct whereby a person unlawfully transfers, acquires, receives, transports, imports, exports, procures for others, possesses, transfers, abandons or otherwise unlawfully disposes of highly radioactive material.

The penalty shall be increased where: (i) the conduct gives rise to a risk to life or personal safety, or a risk of impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, of biodiversity, including agricultural biodiversity, or of flora or fauna; and/or (ii) the conduct is carried out in contaminated or potentially contaminated sites within the meaning of Article 240 of Legislative Decree No. 152/2006, or on access routes to such sites and their appurtenances.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 500 to 900 quotas (for the cases under paragraph 1), and from 600 to 1,200 quotas (for the cases under paragraph 2); Where, following the commission of the offence, the entity has obtained a profit of significant magnitude, the pecuniary sanction is increased by one third;

- *Disqualifying sanctions*: disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

### **Obstruction of Supervision (Article 452-septies of the Criminal Code)**

Without prejudice to the applicability of more serious offences, the provision criminalises any conduct whereby a person, by denying access, setting up obstacles or artificially altering the state of places, hinders, obstructs or circumvents environmental monitoring and inspection activities, as well as occupational health and safety inspections, or compromises their outcome.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 250 quotas. Where, following the commission of the offence, the entity has obtained a profit of significant magnitude, the pecuniary sanction is increased by one third.

### **Aggravating Circumstances in Relation to Criminal Associations (Article 452-octies of the Criminal Code)**

The aggravating circumstance applies where: (i) a criminal association pursuant to Article 416 of the Criminal Code is aimed, either exclusively or concurrently, at committing one or more of the environmental offences referred to above; (ii) a mafia-type association pursuant to Article 416-bis of the Criminal Code is aimed at committing one or more of the environmental offences referred to above, or at acquiring the management or control of economic activities, concessions, authorisations, public contracts or public services in the environmental sector; (iii) public officials or persons entrusted with a public service, performing functions or services in environmental matters, are members of an association pursuant to Articles 416 or 416-bis of the Criminal Code.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 450 to 1,000 quotas;
- *Disqualifying sanctions*: disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Failure to Carry Out Remediation (Article 452-terdecies of the Criminal Code)**

Without prejudice to the applicability of more serious offences, the provision criminalises any conduct whereby a person, being under a legal obligation or under an order of a court or public authority, fails to carry out remediation, restoration or recovery of the affected site.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 800 quotas. Where, following the commission of the offence, the entity has obtained a profit of significant magnitude, the pecuniary sanction is increased by one third.

### **Organised Activities for the Illicit Trafficking of Waste (Article 452- quaterdecies of the Criminal Code)**

The provision criminalises any conduct whereby a person, with a view to obtaining an unlawful profit, through multiple operations and by setting up organised means and ongoing activities, unlawfully transfers, receives, transports, exports, imports or otherwise manages large quantities of waste.

Where the waste consists of highly radioactive material, the sanction shall be increased. The sanction shall also be increased where: (i) the conduct gives rise to a risk to life or personal safety, or to a risk of impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, of biodiversity, including agricultural biodiversity, or of flora or fauna; and/or (ii) the conduct is carried out within contaminated or potentially contaminated sites within the meaning of Article 240 of Legislative Decree No. 152/2006, or on access routes to such sites and their appurtenances.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 600 quotas (in the cases referred to in the first paragraph), from 450 to 750 quotas (in the cases referred to in the second paragraph), and from 500 to 1,000 quotas (in the cases referred to in the third paragraph); Where, following the commission of the offence, the entity has obtained a profit of significant magnitude, the pecuniary sanction is increased by one third.
- *Disqualifying sanctions:* disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16 paragraph 3 of Legislative Decree No. 231/2001.

### **Killing, Destruction, Capture, Taking or Possession of Specimens of Protected Wild Animal or Plant Species (Article 727-bis of the Criminal Code)**

Without prejudice to the applicability of more serious offences, the provision criminalises any conduct whereby a person, outside permitted cases, kills, captures or possesses specimens belonging

to a protected wild animal species, except where the conduct concerns a negligible number of such specimens and has a negligible impact on the conservation status of the species.

The provision further criminalises any person who, outside permitted cases, destroys, takes or possesses specimens belonging to a wild plant species, except where the conduct concerns a negligible quantity of such specimens and has a negligible impact on the conservation status of the species.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 250 quotas.

**Discharge of Industrial Wastewater Containing Hazardous Substances; Discharges onto Soil, Subsoil and Groundwater; Discharges into Marine Waters by Ships or Aircraft (Article 137, paragraphs 2, 3, 5, 11 and 13 of Legislative Decree No. 152/2006)**

The provision criminalises any conduct whereby a person opens or in any case carries out new discharges of industrial wastewater without authorisation, or continues to carry out or maintain such discharges after the authorisation has been suspended or revoked, where such conduct relates to discharges of industrial wastewater containing hazardous substances included in the families and groups of substances listed in Tables 5 and 3/A of Annex 5 to Part Three of the relevant legislation.

The provision also criminalises any person who carries out discharges of industrial wastewater containing the hazardous substances referred to above without complying with the conditions laid down in the authorisation or with the requirements imposed by the competent authority pursuant to Articles 107, paragraph 1 and 108, paragraph 4.

It further criminalises any person who, in carrying out a discharge of industrial wastewater, exceeds the limit values set out in Table 3, or, in the case of discharge onto soil, in Table 4 of Annex 5 to Part Three of the legislation, or exceeds more restrictive limits imposed by the Regions, Autonomous Provinces or the competent authority pursuant to Article 107, paragraph 1, in relation to the substances listed in Table 5 of Annex 5.

The provision also applies to any person who fails to comply with the prohibitions on discharge set out in Articles 103 and 104, and to discharges into marine waters by ships or aircraft containing substances or materials for which an absolute prohibition on discharge is established under applicable international conventions ratified by Italy, unless such substances are present in quantities that are rapidly rendered harmless by natural physical, chemical and biological processes occurring at sea and provided that prior authorisation has been obtained from the competent authority.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 150 to 250 quotas (for infringements of paragraphs 3, 5 – first part – and 13) and from 200 to 300 quotas (for infringements of paragraphs 2, 5 – second part – and 11);
- *Disqualifying sanctions:* for infringements of paragraphs 2, 5 (second part) and 11, for a period not exceeding six months — disqualification from carrying on the business;

suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Abandonment of Waste in Specific Cases (Article 255-bis of Legislative Decree No. 152/2006)**

The provision criminalises any person who, in breach of Articles 192 , paragraph 1 and 2, 226 paragraph 2 and 231, paragraph 1 and 2, abandons or deposits non-hazardous waste or discharges it into surface or groundwater, where: (i) the conduct results in a risk to life or personal safety, or a risk of impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, of biodiversity, including agricultural biodiversity, or of flora or fauna; and/or (ii) the conduct is carried out within contaminated or potentially contaminated sites within the meaning of Article 240 of Legislative Decree No. 152/2006, or on access routes to such sites and their appurtenances.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 550 quotas (paragraph 1) and from 500 to 650 quotas (paragraph 2).

### **Abandonment of Hazardous Waste (Article 255-ter of Legislative Decree No. 152/2006)**

The provision criminalises any person who, in breach of Articles 192, paragraph 1 and 2, 226, paragraph 2 and 231, paragraph 1 and 2, abandons or deposits hazardous waste or discharges it into surface or groundwater.

The sanction shall be increased where: (i) the conduct results in a risk to life or personal safety, or a risk of impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, of biodiversity, including agricultural biodiversity, or of flora or fauna; and/or (ii) the conduct is carried out within contaminated or potentially contaminated sites within the meaning of Article 240 of Legislative Decree No. 152/2006, or on access routes to such sites and their appurtenances.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* da 400 a 550 quote (comma 1) e da 500 a 650 quote (comma 2).

### **Unauthorised Waste Management Activities (Article 256, paragraphs 1, 1-bis, 3, 3-bis, 4, 5 and 6 of Legislative Decree No. 152/2006)**

Without prejudice to the cases punished pursuant to Article 29-quattordecies, paragraph 1, the provision criminalises any person who carries out the collection, transportation, recovery, disposal, trading or brokerage of waste (including hazardous waste) without the required authorisation, registration or notification pursuant to Articles 208, 209, 210, 211, 212, 214, 215 and 216.

Outside the cases sanctioned pursuant to Article 29-quattordecies, paragraph 1, the provision further punishes any person who establishes or operates an unauthorised landfill. In such cases, the penalty for the establishment or operation of an unauthorised landfill is increased where: (a) the conduct results in a danger to human life or personal safety, or a risk of significant impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, biodiversity—including agricultural biodiversity—or flora or fauna; and/or (b) the conduct is carried out on sites that are contaminated or potentially contaminated pursuant to Article 240 of Legislative Decree No. 152/2006, or in any event on access roads to such sites and their appurtenances.

The provision also punishes, unless the act constitutes a more serious offence, any person who, although holding authorisations, registrations or notifications pursuant to Articles 208, 209, 210, 211, 212, 214, 215 and 216, fails to comply with the conditions contained in or referred to in such authorisations, or where the requirements and conditions prescribed for registrations or notifications are not met, provided that the conduct concerns non-hazardous waste and that the conditions set out in paragraph 1-bis, letter (a), points 1) and 2), and letter (b), do not apply. The provision also applies where the conduct concerns hazardous waste, provided that the conditions set out in paragraph 1-bis, letter (a), points 1) and 2), and letter (b), do not apply.

The provision further punishes any person who, in breach of the prohibition laid down in Article 187, carries out unauthorised waste-mixing activities, as well as any person who carries out the temporary storage at the place of production of hazardous healthcare waste in violation of the provisions set out in Article 227, paragraph 1, letter (b).

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 300 to 450 quotas (paragraph 1, first part); from 400 to 600 quotas (paragraph 1, second part, and paragraph 3, first part); from 450 to 750 quotas (paragraph 3, second part); from 500 to 1,000 quotas (paragraphs 1-bis, first part, and 3-bis, first part); from 600 to 1,200 quotas (paragraphs 1-bis, second part, and 3-bis, second part); from 150 to 250 quotas (paragraphs 5 and 6, first part). In the case referred to in paragraph 4, the sanctions shall be reduced by half;
- *Disqualifying sanctions:* for a period not exceeding one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the Entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

**Unlawful Burning of Waste (Article 256-bis, paragraphs 1 and 3-bis, of Legislative Decree No. 152/2006)**

Without prejudice to the applicability of more serious offences, the provision criminalises any person who sets fire to waste that has been abandoned or otherwise deposited in an uncontrolled manner. Where the waste set on fire is hazardous waste, the sanction is increased.

The provision further criminalises the burning of non-hazardous waste where: (a) the conduct results in a risk to life or personal safety, or a risk of impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, of biodiversity (including agricultural biodiversity), or of flora or fauna; and/or (b) the conduct is carried out within contaminated or potentially contaminated sites within the meaning of Article 240 of Legislative Decree No. 152/2006, or in any event on access roads to such sites and their appurtenances. The sanction for the burning of hazardous waste is increased where any of the circumstances set out in the preceding sentence applies.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 450 quotas (for the infringement of paragraph 1, first sentence), from 300 to 600 quotas (for the infringement of paragraph 1, second sentence), from 400 to 800 quotas (for the infringement of paragraph 3-bis, first sentence), and from 500 to 1,000 quotas (for the infringement of paragraph 3-bis, second sentence);
- *Disqualifying sanctions:* for a period not exceeding one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

**Pollution of Soil, Subsoil, Surface Water or Groundwater (Article 257 of Legislative Decree No. 152/2006)**

The provision criminalises any person who causes pollution of soil, subsoil, surface water or groundwater by exceeding the risk threshold concentrations. Pollution caused by hazardous substances is also punishable.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 250 quotas (paragraph 1) and from 150 to 250 quotas (paragraph 2).

**Breach of Communication Obligations and Obligations to Keep Mandatory Registers and Consignment Notes (Article 258, paragraph 4, second sentence, of Legislative Decree No. 152/2006)**

The provision criminalises any person who, in preparing a waste analysis certificate, provides false information regarding the nature, composition and chemical-physical characteristics of the waste, as well as any person who uses a false certificate during transport.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 150 to 250 quotas.

### **Illegal Shipment of Waste (Article 259 of Legislative Decree No. 152/2006)**

The provision criminalises any person who carries out a shipment of waste, including hazardous waste, which constitutes an “illegal shipment” within the meaning of Article 2(35) of Regulation (EC) No. 1013/2006 of the European Parliament and of the Council of 14 June 2006 and Article 3(26) of Regulation (EU) No. 2024/1157 of the European Parliament and of the Council of 11 April 2024.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 300 to 450 quotas;
- *Disqualifying sanctions:* for a period not exceeding one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

### **Negligent Offences in the Field of Waste (Article 259-ter of Legislative Decree No. 152/2006)**

The provision criminalises, where committed through negligence, the conduct referred to in Articles 255-bis, 255-ter, 256 and 259.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* reference is made to the sanctions provided for the offences referred to in Articles 255-bis, 255-ter, 256 and 259, reduced by one third to two thirds.

### **False Statements on the Nature, Composition and Chemical-Physical Characteristics of Waste in the Preparation of a Waste Analysis Certificate; Entry into SISTRI of a False Waste Analysis Certificate; Omission or Fraudulent Alteration of the Hard Copy of the SISTRI Form – Movement Area during Waste Transport (Article 260-bis, paragraphs 6, 7 and 8, of Legislative Decree No. 152/2006)**

The provision criminalises any person who, in preparing a waste analysis certificate used within the waste traceability control system, provides false information regarding the nature, composition and chemical-physical characteristics of the waste, as well as any person who enters a false certificate among the data to be provided for the purposes of waste traceability.

It further criminalises any carrier who fails to accompany the transport of waste with the hard copy of the SISTRI form – movement area and, where required under applicable legislation, with a copy of the analytical certificate identifying the characteristics of the waste. The provision also criminalises the conduct described above in the case of transport of hazardous waste and, moreover, any person who, during transport, uses a waste analysis certificate containing false information regarding the nature, composition and chemical-physical characteristics of the waste being transported.

The provision further criminalises any carrier who accompanies the transport of waste with a hard copy of the SISTRI form – Movement Area that has been fraudulently altered, including in the case of hazardous waste.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 150 to 250 quotas (paragraphs 6, 7 — second and third sentences — and 8, first sentence) and from 200 to 300 quotas (paragraph 8, second sentence).

**Offences relating to emissions into the atmosphere (Article 279 paragraph 5),  
Legislative Decree No. 152/2006)**

The provision criminalises any person who, in operating an installation, breaches the emission limit values or the conditions laid down in the authorisation, in Annexes I, II, III or V to Part Five of Legislative Decree No. 152/2006, in plans and programmes, in the provisions referred to in Article 271 of the Decree, or in any other requirements imposed by the competent authority, thereby exceeding the ambient air quality limit values set out under the applicable legislation.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 250 quotas

**Import, export, possession, use for profit, purchase, sale, display or  
possession for sale or for commercial purposes of protected species (Articles  
1, 2, 3-bis and 6 of Law No. 150/1992)**

Article 1, paragraph 1 e 2: Without prejudice to the applicability of more serious offences, in breach of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, in respect of specimens belonging to the species listed in Annex A to that Regulation (as subsequently amended), the provision criminalises any person who:

- a) imports, exports or re-exports specimens, under any customs procedure, without the required certificate or licence, or with a certificate or licence that is not valid pursuant to Article 11(2a) of Regulation (EC) No. 338/97 (as subsequently implemented and amended);
- b) fails to comply with the requirements aimed at safeguarding the specimens' welfare/safety, as specified in a licence or certificate issued in accordance with Regulation (EC) No. 338/97 (as

subsequently implemented and amended) and Commission Regulation (EC) No. 939/97 of 26 May 1997 (as subsequently amended);

- c) uses such specimens otherwise than in accordance with the conditions set out in the authorisations or certificates issued together with the import licence or certified thereafter;
- d) transports or causes the transit of specimens, including on behalf of third parties, without the required licence or certificate issued in accordance with Regulation (EC) No. 338/97 and Commission Regulation (EC) No. 939/97 (each as subsequently implemented/amended) and, in the case of export or re-export from a third country that is a contracting party to the Washington Convention, issued in accordance with that Convention, or without sufficient proof of their existence;
- e) trades in artificially propagated plants in breach of the conditions laid down pursuant to Article 7 paragraph 1.b of Regulation (EC) No. 338/97 (as subsequently implemented and amended) and Commission Regulation (EC) No. 939/97 (as subsequently amended);
- f) possesses, uses for profit, purchases, sells, displays, or holds for sale or for commercial purposes, offers for sale or otherwise transfers specimens without the required documentation.

In the event of reoffending (recidivism), the sanction is increased. Where the offence is committed in the course of business activities, the conviction entails the suspension of the licence for a specified period.

Article 2, paragraph 1 e 2: Without prejudice to the applicability of more serious offences, in breach of Regulation (EC) No. 338/97 (as subsequently implemented and amended), in respect of specimens belonging to the species listed in Annexes B and C to that Regulation (as subsequently amended), the provision criminalises any person who:

- a) imports, exports or re-exports specimens, under any customs procedure, without the required certificate or licence, or with a certificate or licence that is not valid pursuant to Article 11(2a) of Regulation (EC) No. 338/97 (as subsequently implemented and amended);
- b) fails to comply with the requirements aimed at safeguarding the specimens' welfare/safety, as specified in a licence or certificate issued in accordance with Regulation (EC) No. 338/97 and Commission Regulation (EC) No. 939/97 (each as subsequently implemented/amended);
- c) uses such specimens otherwise than in accordance with the conditions set out in the authorisations or certificates issued together with the import licence or certified thereafter;
- d) transports or causes the transit of specimens, including on behalf of third parties, without the required licence or certificate issued in accordance with Regulation (EC) No. 338/97 and Commission Regulation (EC) No. 939/97 (each as subsequently implemented/amended) and, in the case of export or re-export from a third country that is a contracting party to the Washington Convention, issued in accordance with that Convention, or without sufficient proof of their existence;
- e) trades in artificially propagated plants in breach of the conditions laid down pursuant to Article 7 paragraph 1.b of Regulation (EC) No. 338/97 and Commission Regulation (EC) No. 939/97 (each as subsequently implemented/amended);
- f) possesses, uses for profit, purchases, sells, displays, or holds for sale or for commercial purposes, offers for sale or otherwise transfers specimens without the required documentation, limited to the species listed in Annex B to the Regulation.

In the event of reoffending (recidivism), the sanction is increased. Where the offence is committed in the course of business activities, the conviction entails the suspension of the licence for a specified period

Article 3-bis, paragraph 1: The offences referred to in Article 16 paragraph 1 a), c), d), e) and l) of Regulation (EC) No. 338/97 (as subsequently amended) are punishable, in relation to: the forgery or alteration of certificates, licences, import notifications, declarations and communications of information for the purpose of obtaining a licence or certificate, and the use of forged or altered certificates or licences.

Article 6, paragraph 4: The provision criminalises any person who breaches the prohibition on keeping live specimens of mammals and reptiles of wild species, and live specimens of mammals and reptiles bred in captivity, where such specimens pose a danger to public health and public safety

Sanctions applicable to the Entity:

- **Pecuniary sanction:** up to 250 quotas (for infringements of Article 1, paragraph 1, Article 2, paragraph 1 and 2, and Article 6, paragraph 4), and from 150 to 250 quotas (for infringement of Article 1, paragraph 2); and, for the offences under the Criminal Code referred to by Article 3-bis, paragraph 1: up to 250 quotas (where the relevant offence is punishable by a custodial sentence not exceeding one year at the statutory maximum); from 150 to 250 quotas (where the relevant offence is punishable by a custodial sentence not exceeding two years at the statutory maximum); from 200 to 300 quotas (where the relevant offence is punishable by a custodial sentence not exceeding three years at the statutory maximum); from 300 to 500 quotas (where the relevant offence is punishable by a custodial sentence exceeding three years at the statutory maximum).

### **Phase-out and Reduction in the Use of Ozone-Depleting Substances (Article 3 paragraph 6) of Law No. 549/1993)**

The provision criminalises any person who breaches the statutory provisions governing the production, consumption, importation, exportation, possession and marketing of ozone-depleting substances, as defined under the applicable European Union Regulations.

Sanctions applicable to the Entity:

- **Pecuniary sanction:** from 150 to 250 quotas.

### **Pollution Caused by Ships (Articles 8 and 9 of Legislative Decree No. 202/2007)**

The provisions criminalise the intentional or negligent discharge into the sea of polluting substances, or the causing of such discharge; and the intentional or negligent discharge into the sea of polluting substances, or the causing of such discharge, where such conduct results in permanent damage, or otherwise particularly serious damage, to water quality, to animal or plant species, or to parts thereof.

Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 250 quotas (Article 9, paragraph 1); from 150 to 250 quotas (Articles 8 paragraph 1 and 9 paragraph 2); from 200 to 300 quotas (Article 8 paragraph 2);
- *Disqualifying sanctions*: for Articles 8 paragraph 1 and 2 and 9 paragraph 2, for a period not exceeding six months — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. For Article 8, where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

### **Production and trade in ozone-depleting substances (Article 4 of Legislative Decree No. 81/2026)**

The provision punishes any person who unlawfully produces, places on the market, imports, exports, uses or releases substances that deplete the ozone layer, whether in their pure state or in mixtures, as defined in Article 2(a) of Regulation (EU) 2024/590 of the European Parliament and of the Council, without prejudice to products used in the agricultural sector already authorised under applicable national and EU provisions.

The provision further punishes any person who unlawfully produces, places on the market, imports, exports or uses products or equipment, including parts thereof, containing ozone-depleting substances as defined in Article 2(b) of that Regulation, or whose operation depends on such substances, without prejudice to products used in the agricultural sector already authorised under applicable national and EU provisions.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 400 up to 800 quotas.

### **Production and trade in greenhouse gases (Article 5 of Legislative Decree No. 81/2026)**

The provision punishes any person who unlawfully produces, imports or exports fluorinated greenhouse gases, whether in their pure state or in mixtures, as defined in Article 2(a) of Regulation (EU) 2024/573 of the European Parliament and of the Council, or products, equipment and parts thereof containing such fluorinated greenhouse gases or whose operation depends on such gases.

The provision further punishes any person who unlawfully places on the market, uses or releases any of the aforementioned substances, or products, equipment and parts thereof containing such substances or whose operation depends thereon.

Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 400 up to 800 quotas.

## **Crime Related to the Employment of Illegally Staying Third-Country Nationals (Article 25-duodecies of Legislative Decree No. 231/2001)**

Article 25-duodecies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of offences relating to the employment of third-country nationals whose stay is irregular, where such offences are committed in the interest or to the benefit of the Entity.

## **Provisions against Illegal Immigration (Article 12, paragraphs 3, 3-bis, 3-ter and 5, of Legislative Decree No. 286/1998)**

The provision criminalises any person who, in breach of the provisions of the Consolidated Immigration Act, promotes, directs, organises, finances or carries out the transportation of foreign nationals into the territory of the State, or performs other acts aimed at unlawfully securing their entry into the territory of the State or of another State of which the person is not a national or does not hold a right of permanent residence, for each person involved, where:

- a) the conduct concerns the illegal entry into or stay within the territory of the State of five or more persons;
- b) the person transported has been exposed to a risk to his or her life or personal safety in order to procure the illegal entry or stay;
- c) the person transported has been subjected to inhuman or degrading treatment in order to procure the illegal entry or stay;
- d) the offence is committed by three or more persons acting in concert, or by using international transportation services, or by using forged or altered documents or documents otherwise unlawfully obtained;
- e) the perpetrators have the availability of weapons or explosive materials.

The penalty shall be increased where two or more of the circumstances referred to under points (a) to (e) apply, as well as, for each person, where the conduct is carried out for the purpose of recruiting persons to be exploited for prostitution or, in any event, for sexual or labour exploitation, or where it concerns the entry of minors to be employed in unlawful activities in order to facilitate their exploitation, or where it is committed for the purpose of obtaining a profit, whether direct or indirect.

The provision further criminalises any person who, for the purpose of obtaining an unjust profit from the unlawful status of a foreign national, or within the scope of the activities punished under this Article, facilitates such person's stay within the territory of the State in breach of the provisions of the Consolidated Immigration Act.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 1,000 quotas (paragraphs 3, 3-bis and 3-ter) and from 100 to 200 quotas (paragraph 5);
- *Disqualifying sanctions:* for a period of not less than one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services;

exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Employment of Third-Country Nationals Whose Stay is Irregular (Article 22(12-bis) of Legislative Decree No. 286/1998)**

The provision criminalises any employer who employs, within their organisation, foreign workers who do not hold the residence permit required under this Article, or whose permit has expired and for which renewal has not been applied for within the statutory time limits, or which has been revoked or annulled, where: i) the number of workers employed exceeds three; ii) the workers employed are minors not of working age; iii) the workers employed are subject to the working conditions referred to in Article 603-bis, paragraph 3 of the Criminal Code.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 100 to 200 quotas, up to a maximum amount of EUR 150,000.

## **Racism and Xenophobia Crimes (Article 25-terdecies of Legislative Decree No. 231/2001)**

Article 25-terdecies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of the offence of propaganda and incitement to commit offences on grounds of racial, ethnic or religious discrimination, where such offence is committed in the interest or to the benefit of the Entity.

### **Propaganda and Incitement to Commit Offences on Grounds of Racial, Ethnic or Religious Discrimination (Article 604-bis of the Criminal Code)**

The provision criminalises any conduct consisting in propaganda or incitement to commit offences on grounds of racial, ethnic or religious discrimination, as well as the promotion, direction or participation in organisations, associations, movements or groups whose purposes include inciting discrimination or violence on racial, ethnic, national or religious grounds.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: from 200 to 800 quotas;
- *Disqualifying sanctions*: for a period of not less than one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16, paragraph 3 of Legislative Decree No. 231/2001.

## **Crimes of Fraud in Sports Competitions, Illegal Gambling or Betting by Means of Prohibited Equipment (Article 25-quaterdecies of Legislative Decree No. 231/2001)**

Article 25-quaterdecies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of the offences of fraud in sports competitions, unauthorised gambling or betting activities, and gambling conducted through prohibited devices, where such offences are committed in the interest or to the benefit of the Entity.

### **Fraud in Sports Competitions (Article 1 of Law No. 401/1989)**

The provision criminalises corrupt practices directed at persons participating in sports competitions organised by federations or other recognised bodies, aimed at improperly altering the outcome of the competition from what would result from its proper and fair conduct. Fraudulent acts carried out for the same purpose are likewise punishable.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas (for criminal offences) and up to 260 quotas (for misdemeanours);
- *Disqualifying sanctions:* for criminal offences, for a period of not less than one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Unauthorised Operation of Gambling and Betting Activities (Article 4 of Law No. 401/1989)**

The provision criminalises the unauthorised operation of gambling or betting activities, consisting in carrying out such activities in the absence of the required administrative authorisation or concession.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas (for criminal offences) and up to 260 quotas (for misdemeanours);
- *Disqualifying sanctions:* for criminal offences, for a period of not less than one year — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Tax Offences (Article 25-quinquiesdecies of Legislative Decree No. 231/2001)**

Article 25-quinquiesdecies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of certain tax offences, where such offences are committed in the interest or to the benefit of the Entity.

### **Fraudulent Tax Return through the Use of Invoices or Other Documents for Non-Existent Transactions (Article 2, paragraphs 1 and 2-bis, of Legislative Decree No. 74/2000)**

The provision criminalises any person who, for the purpose of evading income taxes or value added tax, by making use of invoices or other documents relating to non-existent transactions, includes fictitious passive elements in one of the tax returns relating to such taxes. Where the amount of the fictitious passive elements is less than EUR 100,000, the sanction is reduced.

The offence shall be deemed to have been committed through the use of invoices or other documents relating to non-existent transactions where such invoices or documents are recorded in the mandatory accounting records, or are held for evidentiary purposes vis-à-vis the Financial Administration.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas (paragraph 1) and up to 400 quotas (paragraph 2-bis). Where, as a result of the offence, the Entity has obtained a profit of significant amount, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Fraudulent Tax Return by Other Deceptive Means (Article 3 of Legislative Decree No. 74/2000)**

This offence arises where a person, for the purpose of evading income taxes or value added tax, by carrying out objectively or subjectively simulated transactions or by using false documents or other fraudulent means capable of hindering tax assessments and misleading the Financial Administration, includes in one of the tax returns relating to such taxes assets for an amount lower than the actual amount, or fictitious liabilities, or fictitious tax credits or withholdings, where, jointly: i) the evaded tax exceeds, with reference to any of the individual taxes, EUR 30,000; and ii) the total amount of taxable income concealed, including by indicating fictitious passive elements, exceeds 5% of the total amount of assets declared, or in any event exceeds EUR 1,500,000; or where the total amount of fictitious tax credits or withholdings reducing the tax exceeds 5% of the tax due or in any event EUR 30,000.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 500 quotas. Where, as a result of the offence, the Entity has obtained a profit of significant amount, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions*: prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **False Tax Return (Article 4 of Legislative Decree No. 74/2000)**

This offence arises where a person, for the purpose of evading income taxes or value added tax, indicates in one of the annual tax returns assets for an amount lower than the actual amount or non-existent liabilities, where, jointly: i) the evaded tax exceeds, with reference to any of the individual taxes, EUR 100,000; and ii) the total amount of taxable income concealed, including through the indication of non-existent liabilities, exceeds 10% of the total amount of declared assets or, in any event, exceeds EUR 2,000,000.

For the purposes of administrative liability under Legislative Decree No. 231/2001, this offence is relevant only where it is committed with the aim of evading value added tax in the context of cross-border fraudulent schemes connected with the territory of at least one other Member State of the European Union, resulting in or capable of resulting in a total damage of not less than EUR 10,000,000.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 300 quotas. Where, as a result of the offence, the Entity has obtained a profit of significant amount, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions*: prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Failure to File a Tax Return (Article 5 of Legislative Decree No. 74/2000)**

The provision criminalises any person who, for the purpose of evading income taxes or value added tax, fails to file, despite being under a legal obligation to do so, one of the tax returns relating to such taxes, where the amount of tax evaded, with reference to any of the individual taxes, exceeds EUR 50,000.

The provision further criminalises any person who, despite being under a legal obligation to do so, fails to file the withholding agent's return, where the amount of withholdings not paid exceeds EUR 50,000. For these purposes, a return submitted within ninety days from the statutory deadline, or lacking a signature, or not drawn up using the prescribed form, shall not be deemed to have been omitted.

For the purposes of administrative liability under Legislative Decree No. 231/2001, this offence is relevant only where it is committed with the aim of evading value added tax in the context of cross-

border fraudulent schemes connected with the territory of at least one other Member State of the European Union, resulting in or capable of resulting in a total damage of not less than EUR 10,000,000.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 400 quotas. Where, as a result of the offence, the Entity has obtained a profit of significant amount, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

**Issuance of Invoices or Other Documents for Non-Existent Transactions (Article 8 of Legislative Decree No. 74/2000)**

The provision criminalises any person who, for the purpose of enabling third parties to evade income taxes or value added tax, issues or releases invoices or other documents relating to non-existent transactions. The issuance or release of multiple invoices or documents relating to non-existent transactions within the same tax period shall be deemed to constitute a single offence.

Where the amount not corresponding to the truth indicated in the invoices or documents, per tax period, is less than EUR 100,000, the sanction is reduced.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas (paragraph 1) and up to 400 quotas (paragraph 2-bis). Where, as a result of the offence, the Entity has obtained a profit of significant amount, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

**Concealment or Destruction of Accounting Documents (Article 10 of Legislative Decree No. 74/2000)**

Without prejudice to the applicability of more serious offences, the provision criminalises any person who, for the purpose of evading income taxes or value added tax, or of enabling such evasion by third parties, conceals or destroys, in whole or in part, accounting records or documents whose retention is mandatory, in such a way as to prevent the reconstruction of income or turnover.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 400 quotas. Where, as a result of the offence, the Entity has obtained a profit of significant amount, the pecuniary sanction shall be increased by one third;

- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Undue Set-Off (Article 10-quater of Legislative Decree No. 74/2000)**

The provision criminalises any person who fails to pay the amounts due, by offsetting, pursuant to Article 17 of Legislative Decree No. 241/1997, tax credits that are not due or do not exist, for an annual amount exceeding EUR 50,000.

Criminal liability is excluded where, also due to the technical nature of the assessments involved, there are objective conditions of uncertainty regarding the specific elements or particular characteristics that justify the entitlement to the tax credit.

For the purposes of administrative liability under Legislative Decree No. 231/2001, this offence is relevant only where it is committed with the aim of evading value added tax in the context of cross-border fraudulent schemes connected with the territory of at least one other Member State of the European Union, resulting in or capable of resulting in a total damage of not less than EUR 10,000,000.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 400 quotas. Where, as a result of the offence, the Entity has obtained a profit of significant amount, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Fraudulent Avoidance of Payment of Taxes (Article 11 of Legislative Decree No. 74/2000)**

The provision criminalises any person who, for the purpose of evading the payment of income taxes or value added tax, or of related interest or administrative penalties in an aggregate amount exceeding EUR 50,000, disposes of assets in a purported or simultaneous manner, or carries out other fraudulent acts on their own or another person's assets, capable of rendering, in whole or in part, the compulsory tax collection procedure ineffective.

The provision further criminalises any person who, for the purpose of obtaining for themselves or others a partial payment of taxes and related charges, indicates in the documentation submitted for the purposes of a tax settlement procedure assets for an amount lower than the actual amount or fictitious liabilities for a total amount exceeding EUR 50,000..

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 400 quotas. Where, as a result of the offence, the Entity has obtained a profit of significant amount, the pecuniary sanction shall be increased by one third;
- *Disqualifying sanctions*: prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services

## **Smuggling Crimes (Article 25-sexiesdecies of Legislative Decree No. 231/2001)**

Article 25-sexiesdecies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of smuggling offences and offences relating to excise duties, where such offences are committed in the interest or to the benefit of the Entity.

### **Smuggling by Failure to Declare (Article 78 of Legislative Decree No. 141/2024)**

The provision criminalises any person who, by failing to submit a customs declaration: i) introduces, circulates within the customs territory, or in any manner and for any purpose removes from customs supervision non-Union goods; ii) removes Union goods from the customs territory for any purpose.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Smuggling through False Declaration (Article 79 of Legislative Decree No. 141/2024)**

The provision criminalises any person who declares the nature, quantity, origin and value of goods, or any other element required for the application of customs tariffs and for the assessment of duties, in a manner that does not correspond to the findings of the competent authorities.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Smuggling in Maritime and Air Transport and across Border Lakes (Article 80 of Legislative Decree No. 141/2024)**

The provision criminalises smuggling activities carried out in the context of maritime or air transport of goods, as well as across border lakes.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Smuggling through Improper Use of Goods Imported with Total or Partial Relief from Duties (Article 81 of Legislative Decree No. 141/2024)**

The provision criminalises any person who assigns to non-Union goods, imported under duty relief or with a reduction of customs duties, a use or destination other than that for which such relief or reduction was granted.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Smuggling in the Export of Goods Eligible for Duty Repayment (Article 82 of Legislative Decree No. 141/2024)**

The provision criminalises any person who uses fraudulent means for the purpose of obtaining the undue repayment of customs duties levied on the import of raw materials used in the manufacture of goods intended for export.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those

already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Smuggling in Temporary Export and under Special Procedures (Article 83 of Legislative Decree No. 141/2024)**

The provision criminalises any person who, in the context of temporary export operations or special procedures (including specific-use and inward or outward processing arrangements), for the purpose of evading customs duties that would otherwise be due, subjects goods to artificial manipulations or employs other fraudulent means.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Smuggling of Manufactured Tobacco (Article 84 of Legislative Decree No. 141/2024)**

The provision criminalises any person who introduces into, sells, circulates within, purchases or possesses, in any capacity within the territory of the State, a quantity of smuggled manufactured tobacco exceeding fifteen conventional kilograms, as defined by Article 39-quinquies of Legislative Decree No. 504 of 26 October 1995.

The penalty is reduced where the conduct concerns a quantity of manufactured tobacco not exceeding fifteen conventional kilograms.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

## **Aggravating Circumstances in Smuggling of Manufactured Tobacco (Article 85 of Legislative Decree No. 141/2024)**

The provision criminalises any person who, in order to commit the smuggling offence referred to in Article 84, uses means of transport belonging to persons not involved in the offence.

Additional aggravating circumstances arise where:

- a) in committing the offence or in conduct aimed at securing the price, the proceeds, the profit or the impunity of the offence, the perpetrator uses weapons or is found to have possessed them during the commission of the offence;
- b) in committing the offence or immediately thereafter, the perpetrator is apprehended together with two or more persons in circumstances such as to obstruct law enforcement authorities;
- c) the offence is connected with another offence against public faith or against the Public Administration;
- d) in committing the offence, the perpetrator has used means of transport which, compared to their approved characteristics, have been altered or modified in such a way as to hinder intervention by law enforcement authorities or to create a danger to public safety;
- e) in committing the offence, the perpetrator has used partnerships or companies, or has relied on financial assets established in any manner in States that have not ratified the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, done in Strasbourg on 8 November 1990, ratified and implemented by Law No. 328 of 9 August 1993, and which have not entered into or ratified mutual legal assistance agreements with Italy in relation to the offence of smuggling.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

## **Criminal Association for the Purpose of Smuggling Manufactured Tobacco (Article 86 of Legislative Decree No. 141/2024)**

The provision criminalises any person who participates in, promotes, establishes, directs, organises or finances an association consisting of three or more persons formed for the purpose of committing multiple offences under Article 84 or Article 40-bis of the Consolidated Excise Duties Act.

Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions*: prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Aggravating Circumstances of Smuggling (Article 88 of Legislative Decree No. 141/2024)**

The provision criminalises any person who, in order to commit the smuggling offences referred to in Articles 78 to 83, uses means of transport belonging to persons not involved in the offence.

Additional aggravating circumstances arise where:

- a) in committing the offence or immediately thereafter, within the customs surveillance area, the perpetrator is apprehended while carrying weapons;
- b) in committing the offence or immediately thereafter, within the customs surveillance area, three or more persons involved in smuggling are apprehended together in circumstances such as to obstruct law enforcement authorities;
- c) the offence is connected with another offence against public faith or against the Public Administration;
- d) the perpetrator is part of an association formed to commit smuggling offences and the offence committed is among those for which the association was established;
- e) the amount of customs duties unlawfully obtained or unduly claimed as a refund in relation to customs duties exceeds EUR 100,000;
- f) the overall amount of customs duties due, or unlawfully obtained or unduly claimed as a refund, other than customs duties, exceeds EUR 500,000.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction*: up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions*: prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

## **Evasion of Assessment or Payment of Excise Duties on Energy Products (Article 40 of Legislative Decree No. 504/1995)**

The provision criminalises any person who: i) clandestinely manufactures or refines energy products; ii) removes energy products, including natural gas, from assessment or payment of excise duties by any means; iii) allocates products exempt from duty or subject to reduced rates to uses subject to duty or to a higher duty; iv) carries out unauthorised blending operations resulting in products subject to a higher excise duty than that paid on the individual components; v) regenerates denatured products so as to facilitate their fraudulent use in applications subject to higher duties; vi) possesses denatured energy products under conditions other than those prescribed for eligibility for preferential treatment; vii) possesses or uses products obtained from clandestine manufacturing or unauthorised blending.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

## **Evasion of Assessment or Payment of Excise Duty on Manufactured Tobacco (Article 40-bis of Legislative Decree No. 504/1995)**

Save as provided for in Article 84 of the national provisions supplementing the Union Customs Code, adopted by legislative decree issued pursuant to Articles 11 and 20 paragraph 2 and 3 of Law No. 111 of 9 August 2023, the provision criminalises any person who, by any means or method, removes from assessment or payment of excise duty the manufactured tobacco products referred to in Title I, Chapter III-bis.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

## **Clandestine Manufacture of Alcohol and Alcoholic Beverages (Article 41 of Legislative Decree No. 504/1995)**

The provision punishes any person who clandestinely manufactures alcohol or alcoholic beverages with imprisonment from six months to three years and a fine ranging from two to ten times the tax evaded, in any event not less than EUR 7,746. The fine is calculated not only by reference to the products actually completed, but also by reference to those that could have been obtained from raw materials undergoing processing, awaiting processing, or otherwise present in the premises where the infringement is committed.

For the purposes of this provision, “clandestine manufacture” means manufacture carried out in premises, or with equipment, not previously declared or verified, or built or altered in such a way as to enable the product to be removed from assessment. The parts of the apparatus relevant for evidentiary purposes include: the distillation boiler; the vessel for collecting the *flemme*; the wine-heating vessel; the dephlegmator; and the condenser/cooler. Clandestine manufacture is also evidenced by the mere presence, in the same premises or in adjoining premises, of some of the raw materials required for preparation and the equipment necessary for such preparation (or parts thereof), prior to the factory and equipment having been declared to, and verified by, the competent Customs Agency office.

The provision also punishes any person who manufactures, sells or otherwise makes available for use a distillation apparatus, or any part thereof, without having previously declared it.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

## **Criminal Association for the Purpose of Clandestine Manufacture of Alcohol and Alcoholic Beverages (Article 42 of Legislative Decree No. 504/1995)**

The provision punishes an association of three or more persons formed for the purpose of clandestinely manufacturing alcohol or alcoholic beverages.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion

from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Evasion of Assessment or Payment of Excise Duty on Alcohol and Alcoholic Beverages (Article 43 of Legislative Decree No. 504/1995)**

The provision criminalises any person who: (i) by any means removes alcohol or alcoholic beverages from assessment or payment of excise duty; and (ii) possesses denatured alcohol under conditions other than those prescribed, or allocates it to uses other than those for which the exemption was granted.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

### **Aggravating Circumstances (Article 45 of Legislative Decree No. 504/1995)**

The provision applies to the offences referred to in Articles 40, 41 and 43 where they are committed by means of corruption of personnel of the Financial Administration or of the Financial Police.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

## **Tampering with Devices, Seals and Official Marks (Article 46 of Legislative Decree No. 504/1995)**

The provision criminalises any person who, for the purpose of removing products from assessment: (i) counterfeits, alters, removes, damages or renders unusable meters, seals, stamps, punches, verification marks or other devices, imprints or marks prescribed by the Financial Administration or affixed by the Financial Police; (ii) uses counterfeit or altered seals, stamps, punches, verification marks or other devices/imprints/marks prescribed by the Financial Administration or affixed by the Financial Police, or uses them without authorisation.

The provision further criminalises any person who, without authorisation, possesses devices, seals, stamps or punches identical to those used by the Financial Administration or the Financial Police, even where counterfeit.

### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 200 quotas, or up to 400 quotas where the taxes or customs duties due exceed EUR 100,000;
- *Disqualifying sanctions:* prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services. Where the taxes or customs duties due exceed EUR 100,000, additional disqualifying sanctions shall also apply, including disqualification from carrying on the business and suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence.

## Crimes against Cultural Heritage (Article 25-septiesdecies of Legislative Decree No. 231/2001)

Article 25-septiesdecies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of offences against cultural heritage, where such offences are committed in the interest or to the benefit of the Entity.

### Theft of Cultural Property (Article 518-bis of the Criminal Code)

The provision criminalises any person who appropriates movable cultural property belonging to another, by taking it away from the person who holds it, for the purpose of obtaining a profit for themselves or for others, or who appropriates cultural property belonging to the State, where such property has been discovered in the subsoil or on the seabed.

The offence is also punishable in its aggravated form where one or more of the circumstances provided for in Article 625 paragraph 1 apply, or where the theft of cultural property belonging to the State, as discovered in the subsoil or on the seabed, is committed by a person who has obtained the exploration concession provided for by law.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 900 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### Misappropriation of Cultural Property (Article 518-ter of the Criminal Code)

The provision criminalises any person who, in order to obtain an unjust profit for themselves or for others, appropriates cultural property belonging to another which they possess on any basis whatsoever.

The offence is aggravated where the conduct concerns property held under a necessary deposit.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### Receiving Stolen Cultural Property (Article 518-quater of the Criminal Code)

The provision criminalises any person who, for the purpose of obtaining a profit for themselves or for others, purchases, receives or conceals cultural property deriving from any offence, or in any case acts as an intermediary in causing such property to be purchased, received or concealed.

The offence is aggravated where it concerns cultural property deriving from the offences of aggravated robbery pursuant to Article 628 paragraph 3 or aggravated extortion pursuant to Article 629 paragraph 2 of the Criminal Code.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 900 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Forgery of Private Documents Relating to Cultural Property (Article 518-octies of the Criminal Code)**

The provision criminalises any person who produces, in whole or in part, a false private document, or who alters, destroys, suppresses or conceals, in whole or in part, a genuine private document, in relation to movable cultural property, for the purpose of making its provenance appear lawful.

This constitutes a conduct-based offence encompassing multiple alternative forms of conduct.

The provision also criminalises any person who, without having participated in the above conduct, makes use of the false private document.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 400 to 900 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Violations Concerning the Disposal of Cultural Property (Article 518-novies of the Criminal Code)**

The provision criminalises any person who: i) disposes of or places on the market cultural property without the required authorisation; ii) where required to do so, fails to submit, within thirty days, the notification of acts transferring ownership or possession of cultural property; iii) being the transferor of cultural property subject to pre-emption, delivers the asset before the expiry of the sixty-day period from the date of receipt of the transfer notification.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 100 to 400 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Unlawful Import of Cultural Property (Article 518-decies of the Criminal Code)**

The provision criminalises any person who, without participating in the offences of receiving stolen property, use of cultural property deriving from an offence, money laundering or self-laundering (express statutory reservation clause), imports into Italy cultural property originating from an offence, discovered as a result of unauthorised excavations or exported from another State in breach of the rules protecting cultural heritage.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Unlawful Removal or Export of Cultural Property (Article 518-undecies of the Criminal Code)**

The provision criminalises any person who transfers abroad cultural property, or items of artistic, historical, archaeological, ethno-anthropological, bibliographical, documentary or archival interest, or other items subject to specific protective provisions under cultural heritage legislation, without a certificate of free circulation or an export licence.

It further criminalises any person who fails to return to national territory, upon expiry of the relevant time limit, cultural property or other protected items for which temporary removal or export has been authorised.

The provision also applies to any person who makes false statements in order to prove to the competent export office, in accordance with the law, that items of cultural interest are not subject to authorisation for removal from national territory.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 200 to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions

instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Destruction, Dispersion, Deterioration, Defacement, Soiling and Unlawful Use of Cultural Property (Article 518-duodecies of the Criminal Code)**

The provision criminalises any person who destroys, disperses, deteriorates, or renders, in whole or in part, unusable or not fit for enjoyment, cultural property or landscape assets belonging to themselves or to others.

It also criminalises any person who, outside the cases referred to in the preceding paragraph, defaces or soils cultural property or landscape assets, or assigns cultural property to a use incompatible with its historical or artistic character, or otherwise detrimental to its preservation or integrity.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 300 to 700 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Counterfeiting of Works of Art (Article 518-quaterdecies of the Criminal Code)**

The provision criminalises: the actual physical falsification of a work of art; the marketing, as well as preparatory conduct, relating to forged works of art; false authentication; and so-called false expert appraisal.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 300 to 700 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

## **Laundering of Cultural Assets and Devastation and Looting of Cultural and Landscape Assets (Article 25-duodevicies of Legislative Decree No. 231/2001)**

Article 25-duodevicies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of the offences of laundering of cultural property and devastation and pillage of cultural and landscape property, where such offences are committed in the interest or to the benefit of the Entity.

### **Laundering of Cultural Property (Article 518-sexies of the Criminal Code)**

The provision criminalises any person who substitutes or transfers cultural property, or carries out other transactions in relation thereto, in such a way as to hinder the identification of its unlawful origin.

The conduct mirrors the offence of money laundering under Article 648-bis of the Criminal Code; however, the penalty is more severe and, unlike that offence, the predicate offence for laundering of cultural property must necessarily be an intentional offence and not a negligent offence or a misdemeanour.

The person committing the laundering must not have committed, nor participated in, the predicate offence.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 500 to 1,000 quotas;
- *Disqualifying sanctions:* where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16 paragraph 3 of Legislative Decree No. 231/2001.

### **Devastation and Pillage of Cultural and Landscape Property (Article 518-terdecies of the Criminal Code)**

The provision criminalises acts of devastation or pillage affecting cultural or landscape property, as well as institutions and cultural sites, arising from one of the alternative forms of conduct carried out by the perpetrator.

An express statutory reservation clause applies: the offence is applicable outside the cases of devastation, pillage and massacre provided for in Article 285 of the Criminal Code where the objects affected are cultural property or cultural institutions and sites.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* from 500 to 1,000 quotas;
- *Disqualifying sanctions:* where the entity, or one of its organisational quotas, is permanently used for the sole or predominant purpose of enabling or facilitating the commission of the offence, the sanction of permanent disqualification from carrying on the business shall apply pursuant to Article 16 paragraph 3 of Legislative Decree No. 231/2001.

## **Crimes against Animals (Article 25-undevicies of Legislative Decree No. 231/2001)**

Article 25-undevicies of Legislative Decree No. 231/2001 establishes the administrative liability of the Entity in respect of offences against animals, where such offences are committed in the interest or to the benefit of the Entity.

### **Killing or Damage to Another Person's Animals (Article 638 of the Criminal Code)**

The provision criminalises any person who, without necessity, kills, renders unusable or otherwise damages three or more animals forming part of a flock or herd, or who commits such acts in respect of bovine or equine animals, even where not forming part of a herd.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Killing of Animals (Article 544-bis of the Criminal Code)**

The provision criminalises any person who, out of cruelty or without necessity, causes the death of an animal.

The offence is aggravated where the conduct is carried out by using cruelty or by intentionally prolonging the animal's suffering.

#### Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Animal Maltreatment (Article 544-ter of the Criminal Code)**

The provision criminalises any person who, out of cruelty or without necessity, causes injury to an animal, or subjects it to cruelty, or to behaviour, exertion or work incompatible with its ethological characteristics, as well as any person who administers narcotic or prohibited substances to animals or subjects them to treatments causing harm to their health.

The offence is aggravated where the conduct results in the death of the animal.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Prohibited Shows or Events (Article 544-quater of the Criminal Code)**

The provision criminalises any person who organises or participates in shows or events that involve cruelty or suffering inflicted on animals.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.

### **Prohibition of Animal Fighting (Article 544-quinquies of the Criminal Code)**

The provision criminalises any person who promotes, organises or directs unauthorised fights or competitions between animals which may endanger their physical integrity or subject them to cruelty, as well as any person who actively participates or knowingly provides animals, premises, equipment or other means for the organisation of such fights.

Sanctions applicable to the Entity:

- *Pecuniary sanction:* up to 500 quotas;
- *Disqualifying sanctions:* for a period not exceeding two years — disqualification from carrying on the business; suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence; prohibition from entering into contracts with the Public Administration, save for the purpose of obtaining the provision of public services; exclusion from grants, financing, contributions or subsidies, and the possible revocation of those already granted; prohibition on advertising goods or services.