MODEL OF MANAGEMENT, ORGANIZATION AND CONTROL

PURSUANT TO LEGISLATIVE DECREE 231/2001

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INDEX:

1. INTRODUCTION TO THE LEGISLATIVE DECREE 231/2001[1]

On June the 8th 2001 was issued the Legislative Decree 231/2001 that adapted the National Legislation on the liability of entities, with or without legal personality, to a series of international conventions and European directives: the Brussel's Convention of 26.07.1995 and 26.05.1997, the OECD Convention of 17.12.1997, the International Convention of 09.12.1999, the Conventions and Protocols of the United Nations Organization of 15.11.2000, 31.05.2001 and 31.10.2003, the Community Law of 2004, the Directive 2005 / 60 / EC, and the Directive 2006/70 / EC.

The. Legislative Decree 231/2001 entitled **"The Discipline** ***of administrative liability of legal persons, companies and associations, including those without legal personality pursuant to art. 11 of the Law 09.29.2000 n.*** **300"** introduced for the first time in Italy the liability of entities for administrative offenses resulting from a crime committed by individuals in the interest or to the advantage of the entities themselves. Therefore, an autonomous liability of the entity was introduced for crimes that occur in the performance of the business activity and which adds (distinguishing itself) to the specific responsibility of the material perpetrator of the offense. Until the introduction of the Legislative Decree 231/2001, in fact, the entities, due to the principle according to which criminal liability is personal, did not suffer any further sanctioning consequent to any compensation for damage and, on the criminal level, were punishable exclusively pursuant to art. 196 and 197 of the Criminal Code (articles that still provide for a civil obligation for the payment of fines, or fines imposed exclusively in the event of the insolvency of the material perpetrator of the crime).

The body institutionally appointed to ascertain the responsibility of the collective body is, pursuant to The Legislative Decree 231/01, the ordinary judiciary. In the same

[1]From 8 June 2001 to date, the Legislative Decree 231/2001 has undergone changes and additions in order to adapt to national legislative instruments that have introduced new predicate offenses. For this reason, the writing of "The Legislative Decree 231/2001 "is understood as the latest state of its subsequent amendments and additions (read, therefore, as The Legislative Decree 231/2001 and subsequent amendments).
Similarly, it is understood that all the documents cited in the Organization, Management and Control Model are in the latest state of revision.

proceeding, the criminal judge called to rule on the liability of the natural person will have to ascertain any liability profiles of the collective body.

In particular, the liability of an Entity arises when they carry out any of the crimes indicated by the decree, i.e.

(i) Subjects who carry out functions of representation, administration or management of the Bodies themselves, or of one of their organizational units with financial and functional autonomy, as well as natural persons who exercise, even de facto, the management and control of the same Bodies;

(ii) Persons subject to the management or supervision of one of the subjects indicated above.

The liability of the collective body connected to the crime committed by one of the aforementioned subjects concerns only certain types of criminal offenses, strictly indicated in articles 24 and following of the Decree as per the attached regulatory appendix.

The Entity may be called to respond, even when the crime was committed abroad pursuant to art. 4 of The Legislative Decree 231/2001. In this case, however, the trial will be held before the Italian judicial authority.

Art. 9 identifies the administrative sanctions that can be imposed on an Entity. To this regard, the following are applied:

- Financial penalties;
- Disqualification sanctions.

The disqualification sanctions are in particular:

- disqualification from exercising the activity;
- the suspension or revocation of authorizations, licenses or concessions functional to the commitment of the offense;
- the prohibition of contracting with the public administration, except to obtain the performance of a public service;

- exclusion from concessions, loans, contributions or subsidies and the possible revocation of those already granted;
- a ban on advertising goods or services;

In addition to the aforementioned penalties, the following actions are also taken:

- the publication of the sentence (Article 18);
- the confiscation of the price or profit derived from the crime (Article 19).

Moreover, when there are serious indications to believe the entity is liable, and when there are well-founded elements leading to believe that there is a real danger for illicit acts of the same nature as the one for which the proceedings are taking place, the public prosecutor can request the application, as a precautionary measure, of one of the disqualification sanctions provided for by art. 9 paragraph 2. The judge must be made aware of the elements on which the request is based.

1.1. THE ORGANIZATION, MANAGEMENT AND CONTROL MODEL

The Legislative Decree 231/2001 attributes an exempt value to the organization, management and control model adopted by the company, if deemed suitable by the proceeding judicial authority, to prevent crimes of the same type as the one occurred.

In the event of an offense committed by a person in a senior position, in fact, the company is not liable if it proves that (Article 6, paragraph 1, of The Legislative Decree 231/2001):

a) the management body has adopted and effectively implemented, before the offense was committed, organizational and management models suitable for preventing crimes of the type that occurred;

b) the task of supervising the functioning and observance of the models and of ensuring their updating has been entrusted to a body of the company with autonomous powers of initiative and control;

c) the persons committing the crime did so by fraudulently evading the organization and management models;

d) there was no omission of control or insufficient supervision by the supervisory body referred to in letter b).

The company must therefore give evidence of their extraneousness to the facts charged with to the senior management by proving the existence of the aforementioned compelling

requirements and, consequently, prove the commitment of the crime does not derive from their own "organizational fault".

On the other hand, in the case of a crime committed by subjects managed or supervised by others, the company is liable if the crime was made possible by the violation of the management or supervision obligations that the company is required to observe. In any case, the violation of management or supervision obligations is void if the company, before the offense was committed, had adopted and effectively implemented an organization, management and control model suitable for preventing offenses of the type that occurred.

Art. 7, paragraph 4, of The Legislative Decree 231/2001 also defines the requirements for the effective implementation of the organizational models, which are:

- periodic verification and possible modification of the Model when significant violations of the provisions are discovered or when changes occur in the organization and in the activity;
- a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Model.

The Legislative Decree 231/2001 outlines the content of the organization and management models, providing that the same, in relation to the extension of the delegated powers and the risk of commission of crimes, must:

- identify the activities in which crimes may be committed;
- provide for specific protocols aimed at planning the formation and implementation of company decisions in relation to the crimes to be prevented;
- identify the methods of managing financial resources suitable for preventing the commission of offenses;
- provide for information obligations towards the body in charge of supervising the functioning and observance of the models;
- Introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Model.

2. TERMINOLOGY

In this document, the terms indicated below have the following meaning:

- ***Sensitive activity*** **-** activities at risk of commission of a crime, i.e. activities in which there is a risk of committing a crime identified as a prerequisite for the administrative liability of the entity *pursuant to* Legislative Decree 231/2001; these are activities in which, in principle, conditions, occasions or means could be set up, even on an instrumental basis, for the actual carrying out of the offense;
- ***CCNL*** **-** National Collective Labor Agreement for reference sectors: CCNL COMMERCE, TERTIARY, DISTRIBUTION AND SERVICES (the current National Labor Collective Agreement for employees of industrial companies);
- ***Code of Ethics*** **-** document that contains the general principles of conduct to which the recipients of this MODEL must comply;
- ***Legislative Decree 231/01*** **-** Legislative Decree 8 June 2001, n. 231 containing the "Discipline of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to art. 11 of Law 29 September 2000 n. 300 ", published in the official gazette no. 140 of 19 June 2001 and its subsequent amendments and additions (subsequent amendments);
- ***Recipients*** **-** shareholders, directors, managers, employees, suppliers, commercial agents and all those subjects with whom the Company may come into contact in carrying out the business activity;
- ***Employees*** **-** all natural persons who have a subordinate employment relationship with the Company;
- ***Undue disciplinary measures***
    a) of the " **slight non-compliance " type** when the conduct is characterized by negligence and not by intent and has not generated risks of sanctions or damages for the company;
    b) of the " **repeated non-compliance " type** when the conducts are repeated and characterized by fault and have generated risks of sanctions or damages for the company;

c) of the " **serious non-compliance " type** when the conducts are serious and characterized by negligence, and have generated risks of sanctions or damages for the company;

d) of the " **culpable violation " type** when the conducts are characterized by negligence and have generated potential risks of sanctions or damages for the company that are more serious than non-compliance;

- ***Confindustria (General Confederation of Italian Industry) Guidelines*** **-** guidelines for the construction of organization, management and control models pursuant to The Legislative Decree no. 231, approved on 7 March 2002 and updated in March 2014. The Confindustria Guidelines gather a series of indications and measures, essentially taken from company practice, that are generally considered to be suitable for responding to the needs outlined by The Legislative Decree 231/01. However, these guidelines do not provide specific references except on a methodological level. Therefore, they aim to guide companies in the creation of these models. It is not possible to construct decontextualized cases to be applied directly to the single operating entities. Without prejudice to the key role of the Guidelines in terms of their suitability to the creation of the models, the judgment on the concrete and effective implementation of the models themselves on a daily basis during the company's business activity is left to the criminal judge. The latter alone can express an opinion on the conformity and adequacy of the model with respect to the purpose of preventing crimes;
- ***MODEL*** **-** Organization, Management and Control Model adopted by the company that gathers a mapping of the sensitive activities involving the risk of predicate offences. It includes a scheme of the organizational and management procedures implying the control (type, responsibility and frequency) to keep the risk monitored. It works also as a cross reference between the predicate offences and the documentary structure the entity has to support the MODEL itself;
- ***OdV*** **-** Supervisory Body provided for by art. 6 paragraph 1 letter b) of The Legislative Decree 231/2001 with the task of supervising the good functioning and observance of the Model and its updating;
- ***PA*** **-** the Public Administration, including the related officials and persons in charge of public service. In the context of Public Officials (PU) and Appointees of Public Service (IPS) are included directors, managers and officers of private law companies that perform a public service;

- ***Personnel*** **-** all natural persons who have an employment relationship with the Company, including employees, temporary workers, collaborators, "stage workers" and freelancers who have received an assignment from the Company itself;
- ***Senior Staff*** **-** the subjects referred to in art. 5, paragraph. 1, letter. a) of the Legislative Decree 231/2001, or the persons who hold representative, administrative or management functions of the Company or one of its organizational units with financial and functional autonomy; in particular, the members of the Board of Directors including the Chairman, the Chief Executive Officer, the Attorneys, etc. .;
- ***Personnel subject to the management of others*** **-** the subjects referred to in art. 5, paragraph 1, letter b) of the Legislative Decree 231/2001, or all personnel working under the direction or supervision of top management;
- ***General principles of conduct*** **-** the physical and / or logical measures envisaged by the Code of Ethics [CE231] in order to prevent the commitment, or attempted commitment, of crimes;
- ***Specific principles of conduct*** **-** the physical and / or logical measures provided by the document supporting the MODEL [MOG231] in order to prevent crimes as they are divided according to the different typologies of the same;
- ***Procedures*** **-** formalized documents aimed at regulating a specific business process or a series of activities making up such process; the physical and / or logical measures provided for in the document supporting the MODEL [MOG231] in order to prevent the predicate offenses involving administrative liability of the Entity through the provision of suitable procedures in relation to the sensitive activities carried out by the recipients of the MODEL;
- ***Protocols*** **-** documents appropriately formalized for risk prevention with the task of defining the conduct of personnel, i.e. aimed at regulating sensitive activities to avoid the commitment of the predicate offenses. Protocols are the main tools for reducing the risk up to an acceptable level according to the objective set up by the Company.
- ***Offenses*** **-** the predicate offenses involving the administrative liability of the Entity *pursuant to* the Legislative Decree 231/2001 and referred to in Articles 24 and following of the Decree;
- ***Disciplinary System*** **–** a set of sanctioning measures applicable in case of violation of the key document of the MODEL [MOG231] and of the Code of Ethics [CE231].

- ***Company or Business*** **- Panaro S.r.L. (LTD)**

3. DESCRIPTION OF THE COMPANY

Plastica Panaro s.n.c. (General Partnership) was born in Marano sul Panaro (MO) in 1962 out of the entrepreneurial skills of Mr. Pasella Giovanni, Mr. Sergio Sirotti, Mr. Rossi Franco and later Mr. Sirotti Otello. On 19/06/1974, Plastica Panaro s.n.c was transformed into a Joint Stock Company (S.p.A.) and subsequently, on 10/12/1986, into an LTD whose members are Mrs. Morandi Orietta, Mr. Pasella Francesco Antonio, Mrs. Sirotti Loretta, Mrs. Vezzani Lucia, Mr. Sirotti Stefano and Mrs. Pasella Stefania.

On 19/02/1996 the Company has been registered in the COMPANYS' REGISTER of Modena (registration number and VAT number: 00156160368). To date, the members and shareholders are Mr. Sirotti Stefano, Mrs. Morandi Orietta, Mr. Pasella Francesco Antonio, Mrs. Pasella Stefania, Mrs. Sirotti Loretta and Mr. Rizzi Matteo who hold the share capital of € 104,520 in non-proportional shares. Mrs. Sirotti Loretta holds in usufruct half of the share belonging to Mr. Rizzi Matteo.

According to the Articles of Association, the Company has as its object the following activities:

"The processing, transformation, trade of plastics and metals in general, as well as all other related, connected, complementary and consequent activities. We will carry out all commercial, industrial, financial, securities and real estate operations our Administrative Body deems necessary or useful for the achievement of the corporate purpose. Therefore, by way of example, we can acquire interests and shareholdings in other companies having a target similar to ours, or anyway connected or next to it. We can provide real guarantees, as well as endorsements and sureties in favor of third parties. We shall perform the above activities to the extent they are permitted by the current legislation or anyhow authorized by the present Law. We exclude any activity for which we do not have the specific requirements requested by the Law.

Plastica Panaro S.r.L. (LTD) adopts a "traditional" governance system characterized by:

- A shareholders' meeting: which is responsible for making decisions on the supreme governing acts of the company in accordance with the provisions of the law and the Articles of Association;
- An Administrative Body in charge of managing the social activity by giving operational powers to delegated bodies and subjects.

The main *governance tools* that the Company has adopted are as follows:

The Articles of Association. In compliance with the provisions of the law in force, they contemplate various provisions relating to corporate governance aimed at ensuring the correct performance of management activities.

An **Organization Chart** and a **Function Chart.** They allow understanding the corporate structure, the sharing of responsibilities, and the identification of the people to whom these responsibilities are entrusted.

A **system of protocols** (manuals, procedures and instructions) aimed at regulating clearly and effectively the relevant processes of the company.

The set of *governance tools* adopted by **Plastica Panaro S.r.l. - LTD** (as they are referred to above in a nutshell) and the provisions of this Model make it possible to identify, with respect to all activities, the methods of formation and implementation of the Entity's decisions (art. 6 paragraph. 2, letter B) Legislative Decree 231/2001)

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4. ADOPTION OF THE MODEL

The company Panaro S.r.L. (LTD), in order to guarantee and ensure compliance with the law, for correctness, clarity and transparency in the conduct of all company activities, has adopted an Organization, Management and Control Model (hereinafter the MODEL) in line with the requirements and with the content of the Legislative Decree 231/2001.
Despite the adoption of the MODEL is envisaged by the Legislative Decree 231/2001 as a faculty and not as an obligation, our Company holds it is an effective tool for those who work at Panaro and those who work for us from outside. Thus, we guarantee and ensure compliance with the general and specific principles of conduct that can prevent the risk of commitment, or attempt to commit, the predicate offenses as they are identified in the document "Detection of the risks of commitment of predicate offenses, Risk Assessment [RA231].

The identification of sensitive activities, i.e. those exposed to the risk of commitment of predicate offenses, and the way they are managed through an effective control system, aims at:

- making all those who work in the name and on behalf of Panaro S.r.L. (LTD) fully aware of the risks of incurring an offense subject to penal and administrative sanctions, not only against themselves, but also against the Company itself;
- reiterating that forms of illicit behavior are strongly condemned by Panaro S.r.L. (LTD) as (even if the Company was apparently in a position to take advantage of it) not only are they anyhow contrary to the provisions of the law, but they go also against the ethical and social principles to which Panaro LTD complies for the fulfillment of its corporate mission;
- allowing Panaro S.r.L., thanks to monitoring those activities sensitive to the risk of crime, to intervene promptly to prevent or oppose the commitment, or attempt to commit, the crimes themselves. Therefore, among the purposes of the MODEL there is that of making the recipients of the same aware of the respect of the roles, operating

methods, procedures and, in other words, the social value of it in order to prevent the commitment of offenses.

We, at Panaro S.r.L. (LTD), think that the adoption of an organization, management and control model built in accordance with the provisions of the Legislative Decree 231/2001 represents a valid and effective tool to sensitize administrators, employees and all those third parties who have relations with our Company. To the aforementioned recipients of the model we ask to carry out their activities with a correct and transparent behavior by keeping to the social and ethical values and the policies that inspire Panaro S.r.L. (LTD). This is the way to prevent the risk of commitment of predicate offenses.

4.1. STRUCTURE OF THE MODEL

The Board of Directors of Panaro has approved this model pursuant to the Legislative Decree 231/2001.

In preparing this document, the Company referred to the guidelines of CONFINDUSTRIA, to jurisprudential experiences and its own company history. The direct document structure thus adopted, in compliance with the requirements of the Legislative Decree 231/2001, appears to be suitable for preventing the commitment of the predicate offenses pointed out in the Legislative Decree itself.

Direct document structure

The direct document structure supporting the requirements expressed by the Legislative Decree 231/2001 consists of:

- The document supporting the Model [MOG231-General Part];
- The detection of the risks for predicate offenses: Risk Assessment [RA231];
- The Organization, Management and Control Model (Special section) [MO231-Special section];
- The Disciplinary System [SD231];
- The flow of information going to the Supervisory Body and coming from it [FI231];
- The Code of Ethics [CE231].

The direct document structure responds to the following needs:

- identification of the crimes that can be committed and that are a prerequisite for the definition of the administrative responsibility of the Company;
- mapping of activities sensitive to the risk of committing predicate offenses;
- definition and updating of supporting corporate documents;
- setting up of control actions (type, responsibility and frequency) to monitor the risk of committing predicate offenses;
- planning of information flows going to the Supervisory Body;
- definition of a Disciplinary System suitable for sanctioning the non-compliance with the Company procedures and provisions (Protocols);
- definition of the principles of corporate behavior.

Corporate document structure to support the MODEL

Following an assessment of the risks of commitment of the predicate offenses pointed out in the Legislative Decree 231/2001, the model is supported by a corporate document structure consisting of:

- Register of documentation supporting the MODEL [MOG231];
- Operating Procedures for the prevention of the risk of commitment of the predicate offenses [MO231 - Special Section];
- Organization Chart, Regulations and Employment Contracts, deeds and proxies;
- DVR (Risk Assessment Document);
- RAT (Register of processing activities pursuant to art.30 GDPR - EU Regulation 679/2016).

The aforementioned documents are periodically updated and made available to all interested parties.

4.2. CROSS REFERENCE

The *Cross Reference* between the specific crimes and the document structure created to prevent the commitment of the crimes themselves is constantly updated and is a constituent part of this MODEL.

Art. Legislative Decree 231/01	PREDICATE OFFENSES	COMPANY DOCUMENTS SUPPORTING THE MODEL
Art. 24 **Offenses related to the Public Administration**	Art. 316 *bis* of the Criminal Code Art. 316 *ter* of the Criminal Code Art. 356 of the criminal code Art. 640, co. 2, no. 1 cp Art. 640 *bis* of the Criminal Code Art. 640 *ter* of the Criminal Code	Ethical code Pr. N. 01 Pr. N. 02 under pr. to)
Art. 24 *bis* **Computer crimes and unlawful data processing**	Art. 491 *bis* of the Criminal Code (substitute art. 2, par. 1, lett. E), Legislative Decree 7/2016 Art. 615 *ter* of the Criminal Code Art. 615 *quater* of the Criminal Code Art. 615 *quinquies* of the Criminal Code Art. 617 *quater* of the Criminal Code Art. 617 *quinquies* of the Criminal Code Art. 635 *bis* of the Criminal Code (mod. Art. 2, par. 1, lett. P), Legislative Decree 7/2016 Art. 635 *ter* of the Criminal Code (mod. Art. 2, par. 1, lett. N), Legislative Decree 7/2016) Art. 635 *quater* of the Criminal Code (mod. Art. 2, par. 1, lett. O), Legislative Decree 7/2016) Art. 635 *quinquies,* co. 3, cp (mod. Art. 2, co. 1, lett. P) Legislative Decree 7/2016) Art. 640 *quinquies* of the Criminal Code	Ethical code; Register of processing activities (RAT) Pr. N. 02
Art. 24 *ter* **Offenses of organized crime**	Art. 416, co. 1 and 5, cp Art. 416, co. 6, cp Art. 416 *bis* of the Criminal Code Art. 416 *ter* of the Criminal Code Art. 630 of the criminal code Art. 74 DPR 309/1990 Art. 407, co. 2, lett. a), no. 5, cpp	Ethical code Pr. N. 05 Pr. N. 09 Pr. N. 12

Art. 25 **Offenses related to the Public Administration**	Art. 314 of the criminal code Art. 316 of the criminal code Art. 317 of the Criminal Code Art. 318 of the Criminal Code Art. 319 of the Criminal Code Art. 319 *bis* of the Criminal Code Art. 319 *ter* , co. 1, cp Art. 319 *ter* , co. 2, cp Art. 319 quater of the Criminal Code Art. 320 of the Criminal Code Art. 321 of the Criminal Code Art. 322 co. 1 and 3, cp Art. 322 co. 2 and 4, cp Art. 322 *bis* of the Criminal Code Art. 323 of the Criminal Code Art. 346 *bis* of the Criminal Code	Ethical code Pr. N. 01 Pr. N. 03 Pr. N. 09 Pr. N. 14 Pr. N. 16
Art. 25 *bis* Crimes of false nummario	Art. 453, co. 5, Criminal Code (amended by Legislative Decree 125/2016) Art. 454 of the Criminal Code Art. 455 of the Criminal Code Art. 457 of the Criminal Code Art. 459 of the Criminal Code Art. 460 of the Criminal Code Art. 461 of the Criminal Code (amended by Legislative Decree 125/2016) Art. 464, co. 1, cp Art. 464, co. 2, cp	Ethical code Pr. N. 03 Pr. N. 04
	Art. 473 of the Criminal Code; Art. 474 of the Criminal Code	
Art. 25 *bis* 1 **Crimes against industry and commerce**	Art. 513 of the criminal code Art. 513 *bis* of the Criminal Code Art. 514 of the criminal code Art. 515 of the Criminal Code Art. 516 of the criminal code Art. 517 of the criminal code Art. 517 *ter* of the Criminal Code Art. 517 *quater* of the Criminal Code	Ethical code Pr. N. 06 Pr. N. 07 Pr. N. 08 Pr. N. 09

Art. 25 *ter* Corporate offenses	Art. 2621 of the Italian Civil Code Art. 2621 *bis of the Italian Civil* Code Art. 2622 of the Italian Civil Code Art. 2625 co. 2 cc Art. 2626 of the Italian Civil Code Art. 2627 of the Italian Civil Code Art. 2628 of the Italian Civil Code Art. 2629 of the Italian Civil Code Art. 2629 *bis of the Italian Civil* Code Art. 2632 of the Italian Civil Code Art. 2633 of the Italian Civil Code Art. 2635, co. 3, cc Art. 2635 *bis* co. 1 cc Art. 2636 of the Italian Civil Code Art. 2637 of the Italian Civil Code Art. 2638, paragraphs 1 and 2, cc	Ethical code Pr. N. 01 Pr. N. 10 Pr. N. 11 Pr. N. 12 Pr. N. 13
Art. 25 *quater* Crimes with the purpose of terrorism o of subversion of the democratic order as per the Criminal Code and the Special Laws	Art. 3 L. 7/2003	Code of Ethics Pr. N. 05
Art. 25 *quater* 1 Female genital mutilation practices	Art. 583 *bis* of the Criminal Code	
Art. 25 *quinquies* Crimes against the individual	Art. 600 of the Criminal Code Art. 600 *bis* , co. 1, cp Art. 600 *bis* , co. 2, cp Art. 600 *ter* , co. 1 and 2, cp Art. 600 *ter* , co. 3 and 4, cp Art. 600 *quater* of the Criminal Code Art. 600 *quater* 1 cp Art. 600 *quinquies* of the Criminal Code Art. 601 of the Criminal Code Art. 602 of the Criminal Code Art. 603 *bis* of the Criminal Code Art. 609 *undecies of the* Criminal Code	Code of Ethics Pr. N. 14
Art. 25 *sexies* Market abuse offenses	Art. 184 Legislative Decree 58/1998 Art. 185 Legislative Decree 58/1998	
Art. 25 *septies* Crimes of manslaughter and serious or very serious injuries, committed in violation of the rules of accident prevention or on protection of hygiene and health at work	Art. 589 of the Criminal Code - Manslaughter committed in violation of art. 55 co. 2 Legislative Decree 81/2008 Art. 589 of the Criminal Code - Manslaughter committed in violation of the rules on the protection of health and safety at work (Legislative Decree 81/2008 and subsequent amendments) Art. 590, co. 3, cp	Ethical code DVR 81/2008 Pr. N. 15
Art. 25 *octies*	Art. 648 of the Criminal Code	Ethical code

Receiving, laundering, use of money, goods or utilities of illicit origin and self-laundering	Art. 648 *bis* of the Criminal Code Art. 648 *ter* of the Criminal Code Art. 648 *ter* 1 cp	Pr. N. 03 Pr. N. 05 Pr. N. 06 Pr. N. 09 Pr. N. 10 Pr. N. 11 Pr. N. 12 Pr. N. 16
Art. *25 nonies* Crimes relating to copyright infringement	Art. 171, co. 1, lett. a *bis*), Law 633/41 Art. 171, co. 3, Law 633/41 Art. 171 *bis* , co. 1, Law 633/41 Art. 171 *bis* , co. 2, Law 633/41 Art. 171 *ter* of Law 633/41 Art. 171 *septies* of Law 633/41 Art. 171 *octies* Law 633/41	Ethical code Pr. N. 02 Pr. N. 18
Art. 25 *decies* Induction not to make statements or to make false statements to the judicial authorities	Art. 377 *bis* of the Criminal Code	Ethical code Pr. N. 14 Pr. N. 16
Art. 25 *undecies* Environmental crimes	Art. 452 *bis* of the Criminal Code Art. 452 *quater* of the Criminal Code Art. 452 *quinquies* of the Criminal Code Art. 452 *sexies of the* criminal code Art. 452 *octies of the* Criminal Code Art. 727 *bis* of the Criminal Code Art. 733 *bis* of the Criminal Code Art. 137, co. 2, 3 and 5 (II per.), Co. 11 and 13, Legislative Decree. 152/2006 Art. 256 co. 1, 3, 5 and 6, Legislative Decree 152/2006. Art. 257 of Legislative Decree 152/2006 Art. 258 of Legislative Decree 152/2006 Art. 259 of Legislative Decree 152/2006 Art. 260, co. 1 and 2, Legislative Decree 152/2006 Art. 260 *bis* , co. 6, 7 and 8, Legislative Decree. 152/2006 Art. 279, co. 5, Legislative Decree 152/2006 Art. 1, co. 1 and 2, Law 150/1992 Art. 2, co. 1 and 2, Law 150/1992 Art. 3 *bis* , co. 1, L. 150/1992 Art. 6, co. 4, L. 150/1992 Art. 3, co. 6, Law 549/1993 Art. 8, co. 1 and 2, Legislative Decree 202/2007 Art. 9, co. 1 and 2, Legislative Decree 202/2007	Ethical code Pr. N. 01 Pr. N. 17
Art. 25 *duodecies* Employment of illegally staying third-country nationals	Art. 22, co. 12 *bis* , Legislative Decree 286/1998 Art. 12, co. 3, Legislative Decree 286/1998 Art. 12, co. 3, *bis* Legislative Decree 286/1998 Art. 12, co. 3 *ter* , Legislative Decree 286/1998 Art. 12, co. 5, Legislative Decree 286/1998	Code of Ethics Pr. N. 14

Art. 25 *terdecies* s Racism and Xenophobia	Art. 5 Law 167/2017	Code of Ethics Pr. N. 14
Art. 25 *quaterdecies* Fraud in sports competitions, abusive gambling or betting and games made by means of prohibited facilities	Art. 1 Law 401/1989 Art. 4 Law 401/1989	Ethical code
Art. 25 *quinquiesdecies*	Art. 2, co. 1, Legislative Decree 74/2000	Ethical code
Tax offenses	Art. 2, co. 2 *bis* , Legislative Decree 74/2000 Art. 3 Legislative Decree 74/2000 Art. 8, co. 1, Legislative Decree 74/2000 Art. 8, co. 2 *bis* Legislative Decree 74/2000 Art. 10 Legislative Decree 74/2000 Art. 11 Legislative Decree 74/2000	Pr. N. 02 Pr. N. 08 Pr. N. 09 Pr. N. 11
Art. 25 *sexiesdecies* smuggling	Art. 282 Presidential Decree no. 43/1973 Art. 285 Presidential Decree no. 43/1973 Art. 287 Presidential Decree no. 43/1973 Art. 289 Presidential Decree no. 43/1973 Art. 290 Presidential Decree no. 43/1973 Art. 291 Presidential Decree no. 43/1973 Art. 291 bis Presidential Decree no. 43/1973 Art. 291 quater Presidential Decree no. 43/1973 Art. 292 Presidential Decree no. 43/1973	Ethical code
Art. 4 Transnational offenses	Art. 416 of the Criminal Code [already in art. 24 *ter* Legislative Decree 231/2001] Art. 416 *bis* of the Criminal Code [already in art. 24 *ter* of Legislative Decree 231/2001] Art. 74 DPR 309/1990 [already in art. 24 *ter* of Legislative Decree 231/2001] Art. 291 *quater* Presidential Decree 43/1973 Art. 12, co. 3, 3 *bis* , 3 *ter* and 5, Legislative Decree 286/1998 [Consolidated Immigration Act, last updated with Legislative Decree 40/2014 - already in art. 25 *duodecies of* Legislative Decree 231/2001] Art. 377 *bis* of the Criminal Code [already in art. 25 *decies of* Legislative Decree 231/2001] Art. 378 of the criminal code	Ethical code Pr. N. 03 Pr. N. 05 Pr. N. 11

Art. 12 L. 9/2013 Crimes against industry and commerce	Art. 440 of the Criminal Code Art. 442 of the Criminal Code Art. 444 of the Criminal Code Art. 473 of the Criminal Code [already in art. 25 *bis* Legislative Decree 231/2001] Art. 474 of the Criminal Code [already in art. 25 *bis* Legislative Decree 231/2001] Art. 515 of the Criminal Code [already in art. 25 *bis* 1 Legislative Decree 231/2001] Art. 516 of the Criminal Code [already in art. 25 *bis* 1 Legislative Decree 231/2001] Art. 517 of the Criminal Code [already in art. 25 *bis* 1 Legislative Decree 231/2001] Art. 517 *quater* of the Criminal Code [already in art. 25 *bis* 1 Legislative Decree 231/2001]	

The main acronyms used for the preparation of the Cross Reference are defined below.

ACRONYM	COMPANY DOCUMENT
MO231	Organization, management and control model *pursuant to the former* Legislative Decree 231/2001
RA231	Risk Assessment
CE231	Code of Ethics: document that contains the general principles of conduct to which the recipients must comply with reference to the activities defined by the organization, management and control model adopted by the Company
DVR	Risks Rating document
FI231	Information Flows Procedure to and from the SB – Supervisory Body
Pr. N. 01	Relations with the Public Administration
Pr. N. 02	IT system management
Pr. N. 03	Management of receipts and payments through cash
Pr. N. 04	Purchase and use of revenue stamps
Pr. N. 05	Relations with foreign parties and with companies operating in countries at risk of terrorism
Pr. N. 06	Relations with agents
Pr. N. 07	Product manufacturing business
Pr. N. 08	Product sales management activities
Pr. N. 09	Management of the purchasing process
Pr. N. 10	Preparation of the financial statements and corporate communications
Pr. N. 11	Management of accounting and administrative records
Pr. N. 12	Investments and divestments

Pr. N. 13	Operations on capital, profits and reserves
Pr. N. 14	Personnel Management
Pr. N. 15	Management of obligations for the prevention of accidents at work and occupational diseases and for the protection of hygiene and health at work
Pr. N. 16	Consultancy and professional assignments
Pr. N. 17	Environmental management
Pr. N. 18	Management of intellectual property protected by copyright intended for trade - Management of trademarks and proprietary patents - Management of the company website
RAT	Register of processing activities pursuant to art. 30 GDPR (EU Regulation 679/2016)
SD231	Disciplinary System
ST	Statute: fundamental regulatory act that governs the organization and functioning of a public or private body

5. CODE OF ETHICS

The public document called “Code of Ethics”, in acronym [CE231], defines the legal obligations and moral values to which the Company wishes to inspire.

It represents the basic tool for implementing ethics within the company, as well as a means that guarantees and supports the reputation of the company in order to create external trust.

The adoption of ethical principles relevant to the prevention of the crimes referred to in the Legislative Decree 231/2001 constitutes an essential element of the preventive control system. These principles find their natural place in the Code of Ethics adopted by the Company, which is an integral part of this Model.

The Code identifies the values of the company, highlights the set of the most important rights and duties in carrying out the responsibilities of those who, in any capacity, work in the Company or with it.

The Code of Ethics [CE231] initially presents the terms for its correct dissemination followed by the reference principles as well as the rules of conduct. In the Code of Ethics, particular emphasis is placed on communicating the *mission* and values of Panaro S.r.L. (LTD) to the recipients

Compliance with the Code of Ethics and respect for its contents are required without distinction by: directors, managers, employees and all those who act in the name and on behalf of the Company.

6. DISCIPLINARY SYSTEM

The public document called "Disciplinary System"[SD231] formalizes and constitutes what is required by the Legislative Decree n. 231/01 to obtain and guarantee compliance with the principles of conduct established in it and the extraneousness of the Company from illegal and unfair practices.

The goal of the Disciplinary System is to discourage the Company Personnel and other recipients of the Model from carrying out criminal practices. We punish behaviors that violate the principles pointed out in the Model [MOG231] and the Code of Ethics [CE231]. We also persecute behaviors that violate company procedures that, while not foreshadowing the hypothesis of a crime pursuant to the Legislative Decree n. 231/01, are to be considered relevant for the technical, organizational, legal, economic or reputational implications of the Company.

The aforementioned Disciplinary System integrates the aspects relevant to the purposes of the Legislative Decree n. 231/01, but does not replace the more general system of sanctions (The National Collective Labor Agreements and Workers' Statute) concerning the relationship between employer and employee as governed by the public and private labor law.

The Disciplinary System document [SD231] provides for sanctions commensurate with the seriousness of the infringement committed and respects the provisions contained in the Workers' Statute and in the current National Collective Labor Agreement.

7. SUPERVISORY BODY

Based on the provisions of the Legislative Decree 231/2001 - art. 6, paragraph 1, letter. a) and b) - an Entity can be exonerated from the responsibility consequent to the commitment of crimes by qualified people pursuant to art. 5 of the Legislative Decree 231/2001, if the executive body has, among other things:

- adopted and effectively implemented organization, management and control models suitable for preventing the offenses considered;
- entrusted the task of supervising the functioning and observance of the Model and of updating it to a body of the Entity with autonomous powers of initiative and control (hereinafter, the "SB"- Supervisory Body).

Therefore, the entrusting of the aforementioned tasks to a body endowed with autonomous powers of initiative and control, together with the correct and effective performance of the same, represent the indispensable conditions for the exemption from liability provided for by the Legislative Decree 231/2001

The SB is an internal body of the Company in a position of impartiality and independence from the other bodies of the Company (Entity).

For the effective performance of the aforementioned functions, the

SB must meet the following requirements:

- autonomy and independence: the Supervisory Body must be devoid of operational tasks and must only have relations with the top management.
  Independence must be ensured by a series of objective and subjective conditions. However, in small-sized entities the tasks indicated in letter b), paragraph 1 (*to supervise the functioning and observance of the models and to take care of their updating* "), can be carried out directly by the Management (Article 6, paragraph 4 of the Legislative Decree 231/2001). Independence is guaranteed by:
    - limited revocability and limited renewability of the office;
    - office duration: the term must be long enough to allow a stable and professional exercise of the function, but not so long as to create strong links with the top management that could give rise to "Situations of addiction";

- a budget of expenditure for the remuneration of the members of the SB;
- the financial autonomy of the SB

In any case, these latter elements must be reconciled with the element of professionalism. In fact, if the Supervisory Body has carried out its functions correctly during the previous mandate, nothing would prevent the appointment renewal;

- professionalism in carrying out its institutional tasks. The members of the Supervisory Body belong to the Company's internal staff and / or are external consultants, all chosen on the basis of the presence of the requisites of professionalism, integrity, competence, independence and functional autonomy;
- continuity of action.

The Administrative Body makes the decision of the components of the Supervisory Body concurrently to their assignment. The Chairman of the Board of Directors assesses yearly the adequacy of the SB according to any changes in the Company and the results of the activities carried out by it.

The operating procedures of the Supervisory Body of Panaro S.r.L. (LTD) are defined by the

Regulations of the Supervisory Body [Reg.ODV231].

The field of application of the aforementioned document is the management of the activities of the Supervisory Body pursuant to the Legislative Decree 231/01, as well as the definition of references to the instrument that governs its functioning independently.
The document [Reg.ODV231] defines among other operating modes:

- causes of ineligibility, reasons and powers of revocation: the revocation of the powers of the Supervisory Body (or even of one of its members only), and the attribution of such powers to others, may only take place for a just cause - in connection with the organizational restructuring of the Company - through a specific determination taken by the Chairman of the Board of Directors
- functions and powers of the SB: the SB is completely autonomous in the performance of its tasks and its decisions are unquestionable;

- Rules and Regulation of the SB: the SB has its own Regulation that ensures its organization and operational aspects such as, for example, the frequency of inspections, the methods of deliberation, the methods of calling the meetings and how to keep the minutes, the resolution of conflicts of interest and the modalities of modification / revision of the regulation itself at Panaro S.r.L. (LTD)
- The SB reports and the obligations to inform the SB: There must be a flow of information given by the SB to the Chairman of the Board of Directors and the other way round too. This flow of information exists also between the SB and the recipients as they are pointed out in the document [FI231];
- confidentiality obligations: the members of the SB are bound to secrecy with regard to news and information acquired in the exercise of their functions; however, this obligation does not exist towards the Chairman of the Board of Directors.

A dedicated IT channel is set up in order to facilitate information flows. An e-mail box is accessible only by the members of the SB, i.e. odv@plasticapanaro.it .

8. COMMUNICATION AND TRAINING ACTIVITIES

In order to ensure the effectiveness of the MODEL, the Company ensures ample information (communication) on the MODEL itself and adequate basic training to all interested recipients in relation to the application of the protocols as tools for preventing the commitment of predicate offenses as it says in the Legislative Decree 231/2001.

The spreading of this MODEL takes place through the handout of short manuals or via e-mails. However, this protocol remains available at the recipients' corporate functions.

The communication and training activity is subject to appropriate planning and periodic development; in particular, refresher-training activities are needed when organizational and / or managerial changes take place, or at the occurrence of commitments, or attempted commitments of predicate offenses.

The Chairman of the Board of Directors of Panaro S.r.L. (LTD) plans each year the allocation of the necessary resources and means for the realization of the training programme, which is drawn up on the basis of the corporate communication and training needs.

The information, communication and training of company personnel in relation to this model is the responsibility of the human resources function: the activities carried out are recorded on specific company forms.

The verification of the effectiveness of the communication and in particular of the training is carried out, after a certain period from the execution of the activity, by the single managers by means of the compilation of the forms analyzed by the SB during the annual review of the effectiveness of the template.

9. REGULATORY APPENDIX

Text of the Legislative Decree 231/2001

LEGISLATIVE DECREE 8 June 2001, n. 231 (In the Official Gazette, June 19, n. 140) **- Discipline of the administrative liability of legal persons, companies and associations even without legal personality, pursuant to article 11 of law no. 300.**

Article 1 Subjects

1. This legislative decree governs the liability of entities for administrative offenses resulting from a crime.
2. The provisions contained therein apply to entities with legal personality and to companies and associations, including those without legal personality.
3. They do not apply to the State, to local public bodies, to other non-economic public bodies, nor to bodies that perform functions of constitutional significance.

Article 2 Principle of legality

1. An entity cannot be held responsible for a fact constituting a crime if its administrative responsibility in relation to that crime and the related sanctions are not expressly provided for by a law that entered into force before the commitment of the fact.

Article 3 Succession of laws

1. An entity cannot be held responsible for a fact that according to a subsequent law no longer constitutes a crime, or in relation to which the administrative liability of that entity is no longer envisaged. If there has been a conviction, its execution and legal effects cease to be.
2. If the law at the time in which the offense was committed and the subsequent ones are different, the one whose provisions are more favorable is applied, unless an irrevocable ruling has been made.
3. The provisions of paragraphs 1 and 2 do not apply in the case of exceptional or temporary laws.

Article 4 Offenses committed abroad

1. In the cases and under the conditions provided for in articles 7, 8, 9 and 10 of the criminal code, entities having their headquarters in the territory of the State are also liable in relation to crimes committed abroad, unless the local State where the crime was committed proceeds against them.
2. In those cases whereby the law provides that the guilty party is punished upon request of the Minister of Justice, an entity will only be prosecuted if the request is against it too.

Article 5 Liability of Entities

1. An entity is responsible for crimes committed in its interest or to its advantage:

a) by persons who perform functions of representation, administration or management in that entity or for one of its organizational units with financial and

functional autonomy, as well as crimes committed by persons who exercise, even de facto, the management and control of such entity;
b) by persons undergoing the management or supervision of one of the subjects referred to in letter a).
2. An entity is not liable if the persons indicated in paragraph 1 have acted in their own exclusive interest or in the interest of third parties.

Article 6 Persons in top positions and organizational models of the body
1. If the offense was committed by the persons indicated in article 5, paragraph 1, letter a), the institution is not liable if it proves that:
a) the management body has adopted and effectively implemented, before the offense was committed, organizational and management models suitable for preventing crimes of the type that occurred;
b) the task of supervising the functioning and observance of the models and ensuring their updating has been entrusted to a body of the entity with autonomous powers of initiative and control;
c) the persons committed the crime by fraudulently evading the organization and management models;
d) there was no omission of, or insufficient supervision by the body referred to in letter b).
2. In relation to the extension of delegated powers and the risk of commitment of offenses, the models referred to in letter a), paragraph 1, must meet the following requirements:
a) identify the activities in which crimes may be committed;
b) provide for specific protocols aimed at planning the formation and implementation of the entity's decisions in relation to the crimes to be prevented;
c) identify methods for managing financial resources suitable for preventing the commitment of offenses;
d) provide for compelling information towards the body in charge of supervising the functioning and observance of the models;
e) introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model.
2-bis. The models referred to in letter a) of paragraph 1 provide for:
a) one or more channels that allow the subjects indicated in article 5, paragraph 1, letters a) and b) to submit, in order to protect the integrity of the entity, detailed reports of illegal conduct when this is relevant pursuant to this decree. This illegal conduct must be based on precise and consistent factual elements, or violations of the organization and management model of the entity. The subjects submitting these illegal activities have become aware of them due to the functions they perform in the Company, and the channels they use guarantee the confidentiality of the identity of the whistleblower reporting the facts.
b)at least one alternative reporting channel suitable for guaranteeing, with IT methods, the confidentiality of the whistleblower's identity;
c)the prohibition of retaliation or discriminatory acts, direct or indirect, against the whistleblower for reasons connected, directly or indirectly, to the report;

d)according to the disciplinary system adopted pursuant to paragraph 2, letter e), sanctions against those who violate the protection measures of the whistleblower, as well as sanctions for those who make reports that turn out to be unfounded and they do so with willful misconduct or gross negligence [2] .

2-ter. The adoption of discriminatory measures against the subjects who make the reports referred to in paragraph 2-bis can be reported to the National Labor Inspectorate that will take action according to its competence. They can also be reported by the whistleblower to the trade union organization he thinks appropriate [3] .

2-quater. The retaliatory or discriminatory dismissal of the reporting subject is void. The change of duties pursuant to article 2103 of the civil code, as well as any other retaliatory or discriminatory measures adopted against the whistleblower, are also invalid.

After a report, in the event of disputes related to the imposition of disciplinary sanctions, or to demotion, dismissals, transfers, or if the whistleblower takes other organizational measures having direct/indirect negative effects on the working conditions, it is the employer's duty to demonstrate that these measures are based on reasons unrelated to the report itself [4] .

3. If the requirements referred to in paragraph 2 are guaranteed, the Organization and Management models can be adopted taking into account the codes of conduct drawn up by the Associations representing the Entities. They must be communicated to the Ministry of Justice that, in agreement with the competent Ministries, can formulate, within thirty days, observations on the suitability of the models to prevent crimes [5.]

4. In small-sized entities, the tasks indicated in letter b), paragraph 1, can be carried out directly by the Management.

4-bis. In joint stock companies, the Board of Statutory Auditors, the Supervisory Board and the Committee for Management Control may perform the functions of the Supervisory Body referred to in paragraph 1, letter b) [6.]

5. In any case, the confiscation of the profit that the entity has gained from the crime takes place even in the form by equivalent.

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[2] Paragraph inserted by article 2 of the Law of 30 November 2017, n. 179.

[3] Paragraph inserted by article 2 of the Law of 30 November 2017, n. 179.

[4] Paragraph inserted by article 2 of the Law of 30 November 2017, n. 179.

[5] See article 8, paragraph 1, of the Ministerial Decree of 26 June 2003, n. 201.

[6] Paragraph inserted by article 14, paragraph 12, of Law 12 November 2011, n. 183, with effect from 1 January 2012, pursuant to of article 36, paragraph 1, of the same Law 183/2011.

Article 7 Subjects subject to the direction of others and the organization models of the entity

1. In the case envisaged by article 5, paragraph 1, letter b), the entity is liable if the commitment of the offense was made possible by the failure to comply with the management or supervision obligations.
2. In any case, non-compliance with management or supervision obligations is excluded if the entity prior to the commitment of the offense, has adopted and effectively implemented an organization, management and control model suitable for preventing offenses of the type that occurred.

3. The model provides, in relation to the nature and size of the organization as well as the type of activity carried out, for suitable measures to ensure that the activity is carried out in compliance with the law. It promptly finds out risk situations and eliminates them.
4. The effective implementation of the model requires:

a) a periodic check and possible modification of the same when significant violations of the provisions are discovered, or when changes occur in the organization or in the activity;

b) a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model.

Article 8 Autonomy of the responsibilities of the entity

1. The liability of the entity also exists when:

a) the perpetrator of the crime has not been identified or is not attributable;

b) the offense is extinguished for a reason other than amnesty.

2. Unless the law provides otherwise, an entity is not prosecuted when an amnesty for a crime it would be responsible for has been conceded. The culprit has renounced to its application.
3. The institution can waive the amnesty.

Article 9 Administrative sanctions

1. The penalties for administrative offenses depending on a crime are:

a) the pecuniary sanction;

b) disqualification sanctions;

c) confiscation;

d) the publication of the sentence.

2. The disqualifying sanctions are:

a) disqualification from exercising the activity;
b) the suspension or revocation of authorizations, licenses or concessions functional to the commitment of the offense;
c) the prohibition of dealing with the public administration, except to obtain the performance of a public service;
d) exclusion from concessions, loans, contributions or subsidies and the possible revocation of those already granted;
e) a ban on advertising goods or services.

Article 10 Financial administrative sanction

1. A pecuniary sanction is always applied for the administrative offense depending on a crime.
2. The pecuniary sanction is applied for shares in a number of not less than one hundred or more than one thousand.
3.The amount of a share ranges from a minimum of five hundred thousand lira to a maximum of three million lira
4. Reduced payment is not allowed.

Article 11 Criteria for measuring the pecuniary sanction

1. In the calculation of the pecuniary sanction, the judge determines the number of shares taking into account the gravity of the fact, the degree of liability of the entity, as well as the activity carried out to eliminate or mitigate the consequences of the fact and to prevent the commitment of further offenses.
2. The amount of the quota is fixed on the basis of the economic and financial conditions of the entity in order to ensure the effectiveness of the sanction.
3. In the cases provided for by article 12, paragraph 1, the amount of the fee is always two hundred thousand lira

Article 12 Cases of reduction of the pecuniary sanction

1. The pecuniary sanction is reduced by half and cannot in any case exceed two hundred million lira if:
a) the perpetrator of the crime committed the offense in the prevailing interest of himself, or of third parties, and the entity did not derive an advantage from it was it just minimal
b) the patrimonial damage caused is particularly small;
2. The sanction is reduced to half if, before the opening declaration of the first instance hearing:
a) the entity has fully compensated the damage and has eliminated the harmful or dangerous consequences of the crime, or has in any case taken effective action in this sense;
b) an organizational model suitable for preventing crimes of the kind that occurred was adopted and made operational.
3. In the event that both conditions envisaged by the letters of the previous paragraph concur, the sanction is reduced from half to two thirds.
4. In any case, the pecuniary sanction cannot be less than twenty million lira.

Article 13 Disqualification sanctions

1. Disqualification sanctions are applied in relation to the crimes for which they are expressly provided for, when at least one of the following conditions is met:

a) the entity derived a significant profit from the offense and the offense was committed by persons in top positions, or by persons subject to the management of others when, in this case, the commitment of the offense was determined or facilitated by serious organizational deficiencies ;

b) in case of repetition of the offenses.

2. Without prejudice to the provisions of article 25, paragraph 5, the disqualification sanctions have a duration of not less than three months and not more than two years [7.]

3. The disqualification sanctions are not applied in the cases provided for by article 12, paragraph 1.

Article 14 Criteria for choosing disqualification sanctions

1. The disqualification sanctions concern the specific activity to which the offense of the entity refers. The judge determines the type and duration on the basis of the criteria indicated in article 11, taking into account the suitability of the individual sanctions to prevent offenses of the type committed.

2. The prohibition on dealing with the public administration can also be limited to certain types of contract or to certain administrations.

The interdiction from exercising an activity involves the suspension or revocation of authorizations, licenses or concessions functional to the performance of the activity.

3. If necessary, disqualification sanctions can be applied jointly.

4. The ban from exercising the business is only applied when the imposition of other disqualifying sanctions is inadequate.

Article 15 Judicial Commissioner

1. If the conditions exist for the application of a disqualifying sanction that determines the interruption of the activity of the entity, the judge, instead of applying the sanction, may order the continuation of the activity of the entity by a commissioner. This is for a period equal to the duration of the disqualification sentence that would apply and if at least one of the following conditions is met:

a) the entity performs a public service or a service of public necessity whose interruption can cause serious harm to the community;

b) the interruption of the activity of the entity may cause significant repercussions on employment taking into account its size and the economic conditions on the territory it is located.

2. Together with the sentence that orders the continuation of the activity, the judge will point out the duties and powers of the commissioner in due consideration of the specific activity during which the offense was committed by the entity.

7Paragraph amended by article 1, paragraph 9, letter a), of Law n° 3 of January 2019

3. As part of the tasks and powers assigned by the judge, the commissioner will ensure the adoption and effective implementation of the organization and control models suitable for preventing crimes of the type that occurred. He cannot perform acts of extraordinary administration without the authorization of the judge.
4. The profit from the continuation of the business is confiscated.
5. The judge cannot order the continuation of the activity by a commissioner when the interruption of the activity follows the definitive application of a disqualification sentence.
6.

Article 16 Disqualification sanctions applied definitively

1. The judge can order a definitive ban from exercising the activity if the entity has drawn a significant profit from the crime and has already been sentenced, at least three times in the last seven years, to a temporary ban.
2. The judge can definitively apply to the entity the sanction of the prohibition to deal with the public administration, or the prohibition of advertising goods or services, if in the last seven years the same sentence has already been applied to it at least three times.
3. If the entity or one of its organizational units are permanently used for the sole or prevalent purpose of allowing or facilitating the commitment of crimes for which they are liable, the judge will always order the definitive ban from exercising the activity and the provisions of article 17 will not apply.

Article 17 Reparation of the consequences of the crime

1. Without prejudice to the application of pecuniary sanctions, disqualification sanctions do not apply when, before the declaration of opening of the trial at first instance, the following conditions are met:
a) the entity has fully compensated the damage and has eliminated the harmful or dangerous consequences of the crime, or has in any case taken effective action in this sense;
b) the entity has eliminated the organizational deficiencies that led to the crime by adopting and implementing organizational models suitable for preventing crimes of the type that occurred;
c) the entity made the profit obtained available for the purposes of confiscation.

Article 18 Publication of the sentence

1. The publication of the sentence can be ordered when a disqualification sanction is applied to the entity.
2. The publication of the sentence takes place pursuant to article 36 of the criminal code as well as through posting in the municipality where the entity has its head office [8]
3. The Court Registry will be in charge of the publication of the sentence at the expenses of the entity.

8 Paragraph replaced, with effect from 1 January 2010, by article 2, paragraph 218, of the law of 23 December 2009, n. 191.

Article 19 Confiscation

1. The judge will always order against the entity the confiscation of the price or profit derived from the offence except for the share that can be returned to the injured party. Rights acquired by third parties in good faith are kept good.
2. It may not be possible to carry out the confiscation pursuant to paragraph 1. In this case, sums of money, goods or other benefits of equivalent value to the price or profit of the crime will be confiscated.

Article 20 Reiteration

1. There is reiteration when the entity, already definitively convicted at least once for an offense resulting from a crime, commits another one in the five years following the definitive sentence.

Article 21 Plurality of offenses

1. When the entity is liable for a plurality of crimes committed with a single action or omission, or committed in the performance of the same activity and this takes place before the pronouncement of a sentence - even if not final – the judge will enforce the pecuniary sanction foreseen for the most serious offense increased up to three times. Because of this increase, the amount of the pecuniary sanction cannot in any case exceed the sum of the sanctions applicable for each offense.
2. In the events provided for in paragraph 1, when with reference to one or more offence the conditions for the application of disqualification sanctions are met, the sanction provided for the most serious offense is applied.

Article 22 Status of limitation

1. Administrative sanctions lapse within five years from the date of committing the crime.
2. The request for the application of interdiction precautionary measures and the contestation of the administrative offense in accordance with article 59 interrupt the limitation period.
3. Because of the interruption, a new limitation period begins.
4. If the interruption occurred through the contestation of the administrative offense dependent on a crime, the limitation period does not run until the moment in which the sentence defining the judgment becomes final.

Article 23 Non-compliance with disqualification sanctions

1. Anyone who, in carrying out the activity of the entity to which an interdicting sanction or precautionary measure has been applied, transgresses the obligations or prohibitions inherent to such sanctions or measures, is punished with imprisonment from six months to three years.

2. In the case referred to in paragraph 1, a pecuniary administrative sanction of two hundred and six hundred shares is charged to the entity in the interest or to the advantage of which the crime was committed. Pursuant to article 19 the profit is confiscated.
3. If the entity has drawn a significant profit from the crime referred to in paragraph 1, disqualification sanctions are applied, even if different from those previously imposed.

Article 24
Undue receipt of funds, fraud against the State, a public body, or the European Union. Illegal achievement of public funds, IT fraud against the State or a public body, and fraud in public supplies.
1. In relation to the commitment of the crimes referred to in articles 316-bis, 316-ter, 356, 640, paragraph 2, no. 1, 640-bis and 640-ter – Criminal Code - if they are committed to the detriment of the State, or other public institution, or the European Union, a fine of up to five hundred shares is charged to the entity.
2. If, following the commitment of the crimes referred to in paragraph 1, the entity has achieved a significant profit or a particularly serious damage has been caused, the pecuniary sanction applied varies from two hundred to six hundred shares.
2-bis. The sanctions provided for in the preceding paragraphs are charged to the entity in relation to the commitment of the crime referred to in article 2 of law no. 898.
3. In the cases provided for in the previous paragraphs, the disqualification sanctions provided for in article 9, paragraph 2, letters c), d) and e) are applied.

Article 24 bis Computer crimes and unlawful data processing [9]
1. In relation to the commitment of the crimes referred to in articles 615-ter, 617-quater, 617quinquies, 635-bis, 635-ter, 635-quater and 635-quinquies of the criminal code, the entity is charged with a fine from one hundred to five hundred shares.
2. In relation to the commitment of the crimes referred to in articles 615-quater and 615quinquies of the criminal code, a pecuniary sanction of up to three hundred quotas is applied to the entity.
3. In relation to the commitment of the crimes referred to in articles 491-bis and 640-quinquies of the criminal code - except for the provisions of article 24 of this decree for cases of computer fraud to the detriment of the State or other public institution, and of crimes referred to in article 1, paragraph 11, of the law-decree n° 105 of 21st September 2019 - a pecuniary sanction of up to four hundred quotas is applied to the entity [10].
4. In cases of conviction for one of the crimes indicated in paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2, letters a), b) and e) are applied. In cases of conviction for one of the crimes indicated in paragraph 2, the disqualification sanctions provided for in article 9, paragraph 2, letters b) and e) are applied. In cases of conviction for one of the crimes indicated in paragraph 3, the disqualification sanctions provided for in article 9, paragraph 2, letters c), d) and e) are applied.

9 Article added by article 7 of law no. 48.
10 Paragraph amended by article 1, paragraph 11-bis, of Legislative Decree 21 September 2019, n. 105, converted with amendments by Law 18 November 2019, n. 133.

Article 24 ter
Organized crime offenses [11].

1. In relation to the commitment of some of the crimes referred to in articles 416, sixth paragraph, 416-bis, 416-ter and 630 of the Criminal Code; the commitment of crimes taking advantage of the conditions provided for by the aforementioned article 416-bis, i.e. in order to facilitate the activities of the associations envisaged by the same article; besides the crimes committed as foreseen by article 74 of the consolidated act of law established by the Decree of the President of the Republic of October 9th 1990, n. 309; the pecuniary sanction charged to the entity varies from four hundred to one thousand shares.
2. In relation to the commitment of some of the crimes referred to in Article 416 of the Criminal Code, with the exception of the sixth paragraph, i.e. Article 407, paragraph 2, letter a), number 5), of the Criminal Code; the pecuniary sanction charged to the entity varies from three hundred to eight hundred quotas.
3. In cases of conviction for one of the crimes indicated in paragraphs 1 and 2, the disqualification sanctions provided for in article 9, paragraph 2, are applied for a duration of not less than one year.
4. If the entity or one of its organizational units are permanently used for the sole or prevalent purpose of allowing or facilitating the commitment of the offenses indicated in paragraphs 1 and 2, the sanction of definitive disqualification from exercising the activity pursuant to article 16, paragraph 3. is enforced.

Article 25
Embezzlement, extortion, undue inducement to give or promise benefits, corruption and abuse of office.

1. In relation to the commitment of the crimes referred to in articles 318, 321, 322, first and third paragraphs, and 346-bis of the criminal code, a fine of up to two hundred quotas is applied [12]. The same sanction is applied, when the criminal act offends the financial interests of the European Union, as referred in articles 314, first paragraph, 316 and 323 of the criminal code.
2. In relation to the commitment of the crimes referred to in articles 319, 319-ter, paragraphs 1, 321, 322, paragraphs 2 and 4, of the criminal code, a pecuniary sanction from two hundred to six hundred shares is applied to the entity.

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11 Article inserted by article 2, paragraph 29, of law no. 94.

12 Paragraph replaced by article 1, paragraph 9, letter b), number 1), of Law no. 3.

3. In relation to the commitment of the crimes referred to in articles 317, 319, with the aggravation pursuant to article 319-bis, if the entity has achieved a significant profit from the crime according to articles 319-ter, paragraph 2, 319-quater and 321 of the Criminal Code, the entity will be charged with a pecuniary sanction varying from three hundred to eight hundred quotas. [13.]

4. The pecuniary sanctions provided for the crimes referred to in paragraphs 1 to 3, are applied to the entity even when such crimes have been committed by the persons indicated in articles 320 and 322-bis.

5. In cases of conviction for one of the crimes indicated in paragraphs 2 and 3, the disqualification sanctions provided for in article 9, paragraph 2, are applied for a duration of not less than four years and not more than seven years if the crime was committed by one of the subjects referred to in article 5, paragraph 1, letter a). Should one of the subjects referred to in article 5 paragraph 1, letter b) commit the crime, the disqualification sanction will have a duration of no less than two years and no more than four[14.]

5-bis. If before the first instance sentence the entity has made effective efforts to prevent the criminal activity from being brought to further consequences; if it has given evidence of the crimes so as to identify the persons responsible; or it has tried to recoup the amounts of money or other transferred benefits; or has eliminated the organizational deficiencies that led to the crime by adopting and implementing organizational models suitable for preventing crimes of the type that occurred; the disqualification sanctions will have the duration established by article 13, paragraph 2 [15] .

13 Paragraph amended by article 1, paragraph 77, letter a), number 2), of Law no. 190.

14 Paragraph replaced by article 1, paragraph 9, letter b), number 2), of Law no. 3.

15 Paragraph added by article 1, paragraph 9, letter b), number 3), of Law no. 3. 16 Article added by article 6 of Legislative Decree 25 September 2001, n. 350.

Article 25 bis Counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs [16] [17]

1. In relation to the commitment of the crimes that in the Criminal Code are referred to the counterfeiting of money, public credit cards, revenue stamps and identification instruments or signs, the following pecuniary sanctions are applied to the entity [18]

a) for the crime referred to in article 453, a pecuniary sanction ranging from three hundred to eight hundred quotas;

b) for the offenses referred to in articles 454, 460 and 461, a fine of up to five hundred quotas;

c) for the crime referred to in article 455, the pecuniary sanctions established by letter a), in relation to article 453 those established by letter b) and in relation to article 454 the pecuniary sanctions are halved;

d) for the offenses referred to in articles 457 and 464, second paragraph, fines are up to two hundred quotas;

e) for the crime referred to in article 459, the financial penalties provided for in letters a), c) and d) are reduced by one third;

f) for the crime referred to in article 464, first paragraph, the fine is up to three hundred quotas.

16 article added from article 6 of the Law Decree of 25th September 2001, n° 350

17 Heading replaced by article 17, paragraph 7, letter a), number 4), of law no. 99

18 Line amended by article 17, paragraph 7, letter a), number 1), of law no. 99

2. In cases of conviction for one of the crimes referred to in articles 453, 454, 455, 459, 460, 461, 473 and 474 of the Criminal Code, the disqualification sanctions provided for in article 9, paragraph 2, are applied to the entity for a duration not exceeding one year.

Article 25 bis 1 Crimes against industry and commerce [21]

1. In relation to the commitment of crimes against industry and trade referred to in the Criminal Code, the following pecuniary sanctions are applied to the entity:

a) for the crimes referred to in articles 513, 515, 516, 517, 517-ter and 517-quater, a fine of up to five hundred quotas;

b) for the crimes referred to in articles 513-bis and 514, a fine of up to eight hundred quotas.

2. In the event of a conviction for the crimes referred to in letter b) of paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2 are applied to the entity.

Article 25 ter Corporate offenses [22] [23]

1. In relation to the corporate crimes envisaged by the Civil Code, the following pecuniary sanctions are applied to the entity[24]

a) for the crime of false corporate communications envisaged by article 2621 of the Civil Code, a fine between two hundred and four hundred quotas [25] ;

a-bis) for the crime of false corporate communications envisaged by article 2621-bis of the Civil Code, the pecuniary sanction from one hundred to two hundred quotas [26] ;

b) for the crime of false corporate communications provided for by article 2622 of the Civil Code, a fine ranging from four hundred to six hundred quotas [27] ;

[c) for the crime of false corporate communications to the detriment of shareholders or creditors, provided for by article 2622, third paragraph, of the Civil Code, a fine between two hundred and four hundred quotas;] [28]

d) for the offense of forgery in the prospectus, provided for by article 2623, first paragraph, of the Civil Code, the pecuniary sanction from two hundred to two hundred and sixty shares [29] ;

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21 Article added from article 17, paragraph 7, letter a) number 3) of the Law Act n° 99 of July 23rd 2009

22 Article added from article 3 of the Legislative Decree of April 11th 2002, n° 61. This article was published without paragraph 2 in the Official Gazette.

23 In accordance with article 39, paragraph 5 of law no. 262 of 28th December 2005, the pecuniary penalties provided for in this article have been doubled.

24 Replaced by article 12, paragraph 1, letter a), of Law no. 69 of 27th May 2015

25 Letter replaced by article 12, paragraph 1, letter b), of Law no. 69 of 27th May 2015

26 Letter inserted by article 12, paragraph 1, letter c), of Law no. 69 of 27th May 2015

27 Letter replaced by article 12, paragraph 1, letter d), of Law no. 69 of 27th May 2015

28 Letter repealed by article 12, paragraph 1, letter e), of Law no. 69 of 27th May 2015

29 Letter modified by art. 39, paragraph 5, of the Law of 28 December 2005, n. 262.

e) for the crime of forgery in the prospectus, provided for by article 2623, second paragraph, of the Civil Code, the pecuniary sanction varies from four hundred to six hundred and sixty shares [30];

f) for the offense of falsity in the reports or communications of the independent auditors, provided for by article 2624, first paragraph, of the Civil Code, the pecuniary sanction is from two hundred to two hundred and sixty quotas [31];

g) for the crime of falsity in the reports or communications of the independent auditors, provided for by article 2624, second paragraph, of the Civil Code, a fine ranging from four hundred to eight hundred quotas is applied [32];

h) for the crime of impeded control, provided for by article 2625, second paragraph, of the Civil Code, the pecuniary sanction varies from two hundred to three hundred and sixty shares [33];

i) for the crime of fictitious capital formation, provided for by article 2632 of the Civil Code, the pecuniary sanction is from two hundred to three hundred and sixty quotas [34];

l) for the crime of undue restitution of contributions, provided for by article 2626 of the Civil Code, the pecuniary sanction varies from two hundred to three hundred and sixty shares [35];

m) for the offense of illegal distribution of profits and reserves, provided for by article 2627 of the Civil Code, a fine of between two hundred and two hundred and sixty quotas is applied[36];

n) for the crime of unlawful transactions involving shares, or shares of the company or parent company's ones, provided for by article 2628 of the Civil Code, the pecuniary sanction is from two hundred to three hundred and sixty shares [37];

o) for the crime of operations to the detriment of creditors, provided for by article 2629 of the Civil Code, the pecuniary sanction varies from three hundred to six hundred and sixty shares [38];

p) for the crime of undue distribution of company assets by liquidators, provided for by article 2633 of the Civil Code, a fine between three hundred and six hundred and sixty quotas is applied [39];

q) for the crime of unlawful influence on the shareholders' meeting, provided for by article 2636 of the Civil Code, the pecuniary sanction varies from three hundred to six hundred and sixty shares [40];

r) for the crime of stock manipulation, provided for by article 2637 of the Civil Code, and for the crime of failure to communicate the conflict of interests provided for by article 2629-bis of the Civil Code, the pecuniary sanction is from four hundred to one thousand quotas [41];

s) for crimes of obstruction of the exercise of the functions of the public supervisory authorities, provided for by article 2638, first and second paragraph, of the Civil Code, a fine ranging from four hundred to eight hundred quotas is applied [42];

30 – 42 Letter modified by art. 39, paragraph 5, of the Law of 28 December 2005, n. 262.

s-bis) for the crime of corruption between private individuals, in the cases provided for by the third paragraph of article 2635 of the Civil Code, the pecuniary sanction varies from four hundred to six hundred quotas. In the cases of instigation referred to in the first paragraph of article 2635- bis of the Civil Code, the pecuniary sanction is from two hundred to four hundred quotas. The disqualification sanctions provided for by article 9, paragraph 2 are also applied [43] .
3. If, following the commitment of the offenses referred to in paragraph 1, the entity has achieved a significant profit, the pecuniary sanction is increased by a third.

Article 25 quater Crimes with the purpose of terrorism or subversion of the democratic order [44]

1. In relation to the commitment of crimes having the purpose of terrorism or subversion of the democratic order, provided for by the Criminal Code and the Special laws, the following pecuniary sanctions are applied to the entity:
a) if the offense is punishable with imprisonment less than ten years, the pecuniary sanction varies from two hundred to seven hundred shares;
b) if the offense is punished with a prison sentence of not less than ten years or life imprisonment, the pecuniary sanction is from four hundred to one thousand quotas.
2. In cases of conviction for one of the crimes indicated in paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2, are applied for a duration of not less than one year.
3. If the entity or one of its organizational units are permanently used for the sole or prevalent purpose of allowing or facilitating the commitment of the offenses indicated in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to article 16 is applied. , paragraph 3.
4. The provisions of paragraphs 1, 2 and 3 also apply in relation to the commitment of crimes, other than those indicated in paragraph 1, which have in any case been committed in violation of the provisions of Article 2 of the International Convention for the Suppression of terrorist financing done in New York on December 9, 1999.

Art. 25 quater.1 Practices of mutilation of female genital organs [45]

1. In relation to the commitment of the crimes referred to in Article 583-bis of the Criminal Code, the financial sanction from 300 to 700 quotas and the disqualification sanctions provided for in Article 9, paragraph 2, are applied to the entity in whose structure the crime is committed for a duration not less than one year. In the event that it is an accredited private body, the accreditation is revoked.
2. If the entity or one of its organizational units are permanently used for the sole or prevalent purpose of allowing or facilitating the commitment of the crimes indicated in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to article 16 is applied. , paragraph 3.

43Letter added by article 1, paragraph 77, letter b), of Law no. 190 and subsequently replaced

from article 6, paragraph 1, of the Legislative Decree 15 March 2017 n. 38.

44 Article inserted by article 3 of the law 14 January 2003, n. 7.

45 Article inserted by article 3 of the law 9 January 2006, n. 7.

Article 25 quinquies Crimes against the individual personality

1. In relation to the commitment of the crimes provided for in section I of chapter III of title XII of book II of the Criminal Code, the following pecuniary sanctions are applied to the entity:

a) for the crimes referred to in articles 600, 601, 602 and 603-bis, the pecuniary sanction varying from four hundred to one thousand quotas [47];

b) for the crimes referred to in articles 600-bis, first paragraph, 600-ter, first and second paragraph, even if relating to pornographic material referred to in article 600-quater.1, and 600-quinquies, the pecuniary sanction is from three hundred to eight hundred quotas [48];

c) for the crimes referred to in articles 600-bis, second paragraph, 600-ter, third and fourth paragraphs, and 600-quater, even if relating to the pornographic material referred to in article 600quater.1, as well as for the crime referred to in article 609-undecies, the pecuniary sanction varies from two hundred to seven hundred shares [49].

2. In cases of conviction for one of the crimes indicated in paragraph 1, letters a) and b), the disqualification sanctions provided for in article 9, paragraph 2, are applied for a duration of not less than one year.

3. If the entity or one of its organizational units are permanently used for the sole or prevalent purpose of allowing or facilitating the commitment of the offenses indicated in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to article 16 is applied. , paragraph 3.

Article 25 sexies Market abuse [50]

1. In relation to the crimes of abuse of privileged information and market manipulation provided for in part V, title I-bis, chapter II, of the consolidated act as per the Legislative Decree no. 58, a pecuniary sanction from four hundred to one thousand quotas is applied to the entity.

2. If, following the commitment of the offenses referred to in paragraph 1, the product or profit obtained by the entity is of significant entity, the sanction is increased up to ten times this product or profit.

Article 25 septies Manslaughter or serious or very serious injury committed in violation of the rules on the protection of health and safety at work [51]

1. In relation to the crime referred to in article 589 of the Criminal Code, committed in violation of article 55, paragraph 2, of the Legislative Decree implementing the delegation referred to in law no. 123, in the matter of health and safety in the workplace, a pecuniary sanction equal to 1,000 shares is applied. In the event of a conviction for the crime referred to in the previous sentence, the disqualification sanctions referred to in article 9, paragraph 2, are applied for a duration of not less than three months and not more than one year.

2. Without prejudice to the provisions of paragraph 1, in relation to the crime referred to in Article 589 of the Criminal Code, committed in violation of the rules on the protection of health and safety at work, a pecuniary sanction of not less than 250 quotas and not higher than 500 is applied. In the event of a conviction for the crime referred to in the previous sentence, the disqualification sanctions referred to in article 9, paragraph 2, are applied for a duration not higher than one year.

47 Letter modified by article 6, paragraph 1, of Law no. 199

48 Letter modified by article 10 of law no. 38.

49 Letter modified by article 10 of law no. 38 and subsequently by article 3, paragraph 1, of Legislative Decree 4 March 2014 n. 39.

50 Article inserted by article 9 paragraph 3 of law no. 62.

51 Article inserted by article 9 of the law of 3 August 2007, n. 123 and subsequently replaced by article 300 of Legislative Decree no. 81 of 9 April 2008.

3. In relation to the crime referred to in article 590, third paragraph, of the criminal code, committed in violation of the rules on the protection of health and safety in the workplace, a pecuniary sanction not exceeding 250 quotas is applied. In the event of a conviction for the crime referred to in the previous sentence, the disqualification sanctions referred to in article 9, paragraph 2, are applied for a duration not exceeding six months are.

Article 25 octies Receiving, laundering and use of money, goods or benefits of illicit origin, as well as self-laundering [52]

1. In relation to the offenses referred to in articles 648,648-bis, 648-ter and 648-ter.1 of the Criminal Code, a pecuniary sanction from 200 to 800 quotas is applied to the entity. In the event that the money, goods or other benefits derive from a crime for which the penalty of imprisonment exceeding a maximum of five years is established, a pecuniary sanction from 400 to 1000 quotas is applied.
2. In cases of conviction for one of the crimes referred to in paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2, for a duration not exceeding two years are applied to the body.
3. In relation to the offenses referred to in paragraphs 1 and 2, the Ministry of Justice, having heard the opinion of the UIF, formulates the observations referred to in Article 6 of Legislative Decree no. 231.

Article 25 nonies
Copyright infringement offenses [53] .

1. In relation to the commitment of the crimes provided for by articles 171, first paragraph, letter a-bis), and third paragraph, 171-bis, 171-ter, 171-septies and 171-octies of the law of 22 April 1941, n. 633, a pecuniary sanction of up to five hundred quotas is applied to the entity.
2. In the event of a conviction for the crimes referred to in paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2, for a duration not exceeding one year, are applied to the entity. This is without prejudice to the provisions of article 174-quinquies of the aforementioned law no. 633 of 1941.

Article 25 decies
Induction not to make statements or to make false statements to the judicial authority [54]

1. In relation to the commitment of the crime referred to in article 377-bis of the Criminal Code, a pecuniary sanction of up to five hundred quotas is applied to the entity.

52
Article inserted by article 63 of Legislative Decree 21 November 2007, n. 231, subsequently amended by article 3, paragraph 5, letter b), of Law no. 186 and most recently replaced by article 72, paragraph 3, of Legislative Decree 21 November 2007, n. 231, as amended by article 5, paragraph 1, of Legislative Decree 25 May 2017, n. 90.

53 Article inserted by article 15, paragraph 7, letter c), of law no. 99

54Article inserted by article 4, paragraph 1, of law no. 116, as replaced by article 2 of Legislative Decree 7 July 2011, n. 121.

Article 25 undecies
Environmental offenses [55]

1. In relation to the commitment of the offenses provided for by the Criminal Code, the following pecuniary sanctions are applied to the entity:

a) for the violation of article 452-bis, the pecuniary sanction varies from two hundred and fifty to six hundred quotas [56];

b) for the violation of article 452-quater, the pecuniary sanction is from four hundred to eight hundred quotas [57];

c) for the violation of article 452-quinquies, the pecuniary sanction is from two hundred to five hundred quotas [58];

d) for aggravated associative crimes pursuant to article 452-octies, the pecuniary sanction varies from three hundred to one thousand quotas [59];

e) for the crime of trafficking and abandonment of highly radioactive material pursuant to article 452-sexies, a fine between two hundred and fifty and six hundred quotas is applied [60];

f) for the violation of article 727-bis, a fine of up to two hundred and fifty quotas is made to pay [61];

g) for the violation of article 733-bis, the pecuniary sanction varies from one hundred and fifty to two hundred and fifty quotas [62].

1-bis. In cases of conviction for the crimes indicated in paragraph 1, letters a) and b), of this article, the disqualification sanctions provided for in article 9 are applied, in addition to the pecuniary sanctions therein, for a period not exceeding one year for the crime referred to in the aforementioned letter a) [63].

2. In relation to the commitment of the offenses provided for by the Legislative Decree of 3 April 2006, n. 152, the following pecuniary sanctions are applied to the entity:

a) for the offenses referred to in Article 137:
   1) for the violation of paragraphs 3, 5, first sentence, and 13, the pecuniary sanction is from one hundred and fifty to two hundred and fifty quotas;
   2) for the violation of paragraphs 2, 5, second sentence, and 11, the pecuniary sanction varies from two hundred to three hundred quotas.

b) for the offenses referred to in Article 256:

1) for the violation of paragraphs 1, letter a), and 6, first sentence, a fine of up to two hundred and fifty quotas is applied;
2) for the violation of paragraphs 1, letter b), 3, first sentence, and 5, the pecuniary sanction is from one hundred and fifty to two hundred and fifty quotas;
3) for the violation of paragraph 3, second sentence, the pecuniary sanction is from two hundred to three hundred quotas;

c) for the offenses referred to in Article 257:
1) for the violation of paragraph 1, the pecuniary sanction up to two hundred and fifty quotas is made to pay;

55 Article inserted by article 2, paragraph 2, of Legislative Decree 7 July 2011, n. 121.

56 Letter replaced by article 1, paragraph 8, letter a), of Law no. 68.

57 Letter replaced by article 1, paragraph 8, letter a), of Law no. 68.

58 Letter inserted as a result of the replacement provided for by article 1, paragraph 8, letter a), of Law no. 68.

59 Letter inserted as a result of the replacement provided for by article 1, paragraph 8, letter a), of Law no. 68.

60 Letter inserted as a result of the replacement provided for by article 1, paragraph 8, letter a), of Law no. 68.

61 Letter inserted as a result of the replacement provided for by article 1, paragraph 8, letter a), of Law no. 68.

62 Letter inserted as a result of the replacement provided for by article 1, paragraph 8, letter a), of Law no. 68.

63 Paragraph inserted by article 1, paragraph 8, letter b), of Law 22 May 2015, n. 68.

2) for the violation of paragraph 2, the pecuniary sanction varies from one hundred fifty to two hundred and fifty quotas;

d) for the violation of article 258, paragraph 4, second sentence, the pecuniary sanction is from one hundred and fifty to two hundred and fifty quotas;

e) for the violation of article 259, paragraph 1, the pecuniary sanction is from one hundred and fifty to two hundred and fifty quotas;

f) for the crime referred to in article 260, the pecuniary sanction varies from three hundred to five hundred shares in the case provided for in paragraph 1, and from four hundred to eight hundred shares in the case provided for in paragraph 2;

g) for the violation of article 260-bis, the pecuniary sanction is from one hundred and fifty to two hundred and fifty quotas in the case provided for by paragraphs 6, 7, second and third sentence, and 8, first sentence, and the pecuniary sanction varies from two hundred to three hundred quotas in the case foreseen by paragraph 8, second sentence;

h) for the violation of article 279, paragraph 5, a fine of up to two hundred and fifty quotas is applied.

3. In relation to the commitment of the offenses provided for by law no. 150, the following pecuniary sanctions are applied to the entity:

a) for the violation of articles 1, paragraph 1, 2, paragraphs 1 and 2, and 6, paragraph 4, a fine of up to two hundred and fifty quotas is charged;

b) for the violation of article 1, paragraph 2, the pecuniary sanction from one hundred and fifty to two hundred and fifty quotas is applied;

c) for the crimes referred to in the Criminal Code in article 3-bis, paragraph 1, of the same law no. 150 of 1992, the sanctions are as follows:

1)the pecuniary sanction up to two hundred and fifty quotas, in the event of the commitment of crimes for which a penalty not exceeding a maximum of one year of imprisonment is envisaged;
2)the pecuniary sanction varying from one hundred and fifty to two hundred and fifty quotas, in the event of the commitment of crimes for which a penalty not exceeding a maximum of two years of imprisonment is envisaged;
3)the pecuniary sanction is from two hundred to three hundred quotas, in the event of the commitment of crimes for which a penalty not exceeding a maximum of three years of imprisonment is envisaged;
4)the pecuniary sanction varies from three hundred to five hundred quotas, in the event of the commitment of crimes for which a maximum penalty of more than three years of imprisonment is envisaged.

4. In relation to the commitment of the offenses provided for by article 3, paragraph 6, of law no. 549, a pecuniary sanction from one hundred and fifty to two hundred and fifty quotas is applied to the entity.
5. In relation to the commitment of the offenses provided for by the Legislative Decree 6 November 2007, n. 202, the following pecuniary sanctions are applied to the entity:
a) for the offense referred to in article 9, paragraph 1, a fine of up to two hundred and fifty quotas is charged;
b) for the offenses referred to in articles 8, paragraph 1, and 9, paragraph 2, the pecuniary sanction is from one hundred and fifty to two hundred and fifty quotas;
c) for the offense referred to in article 8, paragraph 2, the pecuniary sanction from two hundred to three hundred quotas is charged.
6. The sanctions provided for by paragraph 2, letter b), are reduced by half in the case of the commitment of the offense provided for by article 256, paragraph 4, of the Legislative Decree 3 April 2006, n. 152.
7. In cases of conviction for the crimes indicated in paragraph 2, letters a), no. 2), b), n. 3), and f), and in paragraph 5, letters b) and c), the disqualification sanctions provided for by article 9, paragraph 2, of the Legislative Decree 8 June 2001, n. 231, are applied for a duration not exceeding six months.
8. If the entity, or one of its organizational units, are permanently used for the sole or main purpose of allowing or facilitating the commitment of the offenses referred to in Article 260 of the Legislative Decree no. 152, and article 8 of the Legislative Decree 6 November 2007, n. 202, the sanction of the definitive interdiction from the exercise of the activity is applied pursuant to art. 16, paragraph 3, of the Legislative Decree 8 June 2001 n. 231.

Article 25 duodecies

Employment of illegally staying third-country nationals [64]
1. In relation to the commitment of the crime referred to in article 22, paragraph 12-bis, of legislative decree no. 286, a pecuniary sanction from 100 to 200 quotas is applied to the entity, up to a limit of 150,000 euros.

1-bis. In relation to the commitment of the crimes referred to in article 12, paragraphs 3, 3-bis and 3ter, of the consolidated act as per Legislative Decree no. 286, and subsequent amendments, a pecuniary sanction from four hundred to one thousand quotas is applied to the entity [65] .
1-ter. In relation to the commitment of the crimes referred to in article 12, paragraph 5, of the consolidated act as per Legislative Decree no. 286, and subsequent amendments, a pecuniary sanction from one hundred to two hundred quotas is applied to the entity [66] .
1-quater. In cases of conviction for the crimes referred to in paragraphs 1-bis and 1-ter of this article, the disqualification sanctions provided for in article 9, paragraph 2, are applied for a duration of not less than one year [67]

Article 25 terdecies
Racism and xenophobia [68]

1. In relation to the commitment of the crimes referred to in article 3, paragraph 3-bis, of law no. 654, a pecuniary sanction from two hundred to eight hundred quotas is applied to the entity.
2. In cases of conviction for the crimes referred to in paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2, for a duration of not less than one year are applied to the entity.
3. If the entity or one of its organizational units are permanently used for the sole or prevailing purpose of allowing or facilitating the commitment of the crimes indicated in paragraph 1, the sanction of definitive interdiction from exercising the activity pursuant to article 16, paragraph 3, is applied.

Article 25 quaterdecies
Fraud in sports competitions, abusive gambling or betting by means of prohibited devices [69]

1. In relation to the commitment of the offenses referred to in articles 1 and 4 of law no. 401, the following pecuniary sanctions are applied to the entity:
a) for crimes, a fine of up to five hundred shares;
b) for fines, a fine of up to two hundred and sixty quotas.

2. In cases of conviction for one of the crimes indicated in paragraph 1, letter a), of this article, the disqualification sanctions provided for in article 9, paragraph 2, for a duration of not less than one year are applied.

64 Article inserted by article 2, paragraph 1, of Legislative Decree 16 July 2012, n. 109

65 Paragraph inserted by article 30, paragraph 4, of Law no. 161.

66 Paragraph inserted by article 30, paragraph 4, of Law no. 161.

67 Paragraph inserted by article 30, paragraph 4, of Law no. 161.

68 Article added by article 5, paragraph 2, of Law no. 167 (European law 2017).

69 Article inserted by article 5, paragraph 1, of Law no. 39.

Article 25 quinquiesdecies
Tax offenses [70]

1. In relation to the commitment of the crimes provided for by Legislative Decree 10 March 2000, n. 74, the following pecuniary sanctions are applied to the entity:

a) for the crime of fraudulent declaration through the use of invoices or other documents for non-existent transactions provided for in article 2, paragraph 1, a fine of up to five hundred quotas is charged;
b) for the crime of fraudulent declaration through the use of invoices or other documents for non-existent transactions, provided for by article 2, paragraph 2-bis, a fine of up to four hundred quotas is applied;
c) for the crime of fraudulent declaration through other devices, provided for by article 3, the pecuniary sanction up to five hundred shares is applied;
d) for the crime of issuing invoices or other documents for non-existent transactions, provided for by article 8, paragraph 1, there is a fine of up to five hundred quotas;
e) for the crime of issuing invoices or other documents for non-existent transactions, provided for by article 8, paragraph 2-bis, a fine of up to four hundred quotas is charged;
f) for the crime of concealing or destroying accounting documents, provided for in article 10, a fine of up to four hundred quotas is applied;
g) for the crime of fraudulent subtraction from the payment of taxes, provided for by article 11, a fine of up to four hundred quotas is applied.

1-bis. In relation to the commitment of the crimes provided for by Legislative Decree 10 March 2000, n. 74, for cross-border fraudulent systems in order to evade the Value Added Tax for a total amount of not less than ten million euro, the following fines are applied to the entity:

a) for the crime of deceitful declaration provided for in article 4, a fine of up to three hundred quotas is applied;
b) for the crime of omitted declaration provided for in article 5, a fine of up to four hundred quotas is charged;
c) for the crime of undue compensation provided for in article 10-quater, a fine of up to four hundred quotas is applied.

2. If, following the commitment of the crimes indicated in paragraphs 1 and 1-bis, the entity has achieved a significant profit, the pecuniary sanction is increased by one third.

3. In the cases provided for by paragraphs 1, 1-bis and 2, the disqualification sanctions referred to in article 9, paragraph 2, letters c), d) and e) are applied.

70Article inserted by article 39, paragraph 2, of Legislative Decree 26 October 2019, n. 124, converted with amendments by Law 19 December 2019, n. 157. For the application of these provisions see article 39, paragraph 3, of Legislative Decree 26 October 2019, n. 124, converted with amendments by Law 19 December 2019, n. 157.

Art. 25 sexiesdecies
Smuggling

1. In relation to the commitment of the crimes provided for by the Decree of the President of the Republic of 23 January 1973, n. 43, a pecuniary sanction of up to two hundred quotas is applied to the entity.
2. When the border rights due exceed one hundred thousand euro, a fine of up to four hundred quotas is applied to the entity.
3. In the cases provided for in paragraphs 1 and 2, the disqualification sanctions provided for in article 9, paragraph 2, letters c), d) and e) are applied to the entity.

Article 26
Attempted crimes

1. The pecuniary and disqualifying sanctions are reduced to a half in relation to just an attempt of commitment of the crimes indicated in this article of the Decree.
2. The entity is not liable when it voluntarily prevents the completion of the act or the event.

Article 27
Patrimonial liability of the entity

1. The entity is the only body liable for the obligation of payment of the pecuniary sanctions and is responsible only with its assets or the common fund.
2. According to the Code of Criminal Procedure the credits of State deriving from administrative offenses committed by the entity are privileged compared to other credits depending on the crime. To this end, the pecuniary sanction is considered equivalent to the pecuniary penalty.

Article 28
Transformation of the entity

1. In case of transformation of the entity, the responsibility for the crimes committed prior to the date of transformation remains unaffected.

Article 29
Merge of the entity

1. In the event of a merge, including incorporation, the new entity is liable for the offenses committed by the merged entities prior to the merge.

Article 30
Splitting of the entity

1. In the case of a split, the responsibility of the resulting entity remains unaffected for the crimes committed prior to the splitting except for the provisions provided for in paragraph 3.
2. The entities benefiting from the split, either total or partial, are jointly forced to pay the pecuniary sanctions owed by the split entity for the crimes committed prior to the splitting date. The obligation is limited to the actual value of the net assets transferred to each single entity, except in the case of an entity to which, even partially, were transferred the branch of activity referring to the crime committed.
3. The disqualification sanctions relating to the offenses indicated in paragraph 2 are applied to the entities to which was transferred, even if only partially, the branch of activity referring to the crime committed.

Article 31
Determination of penalties in the event of a merge or spin-off

1. If the merge or split took place before the verdict, the judge, in calculating the pecuniary sanction pursuant to Article 11, paragraph 2, takes into account the economic and financial conditions of the entity originally responsible.
2. Without prejudice to the provisions of Article 17, the entities resulting from the merge and the split to which the disqualification sanction is applicable, may ask the judge to replace it with a pecuniary sanction. It is only so if, following the merge or the split, the condition envisaged by letter b) of paragraph 1 of article 17 has come true and the additional conditions referred to in letters a) and c) of the same article are met.
3. If he accepts the request, the judge, in pronouncing a sentence of conviction, replaces the disqualification sanction with a pecuniary sanction that is equal or double the pecuniary sanction imposed on the entity in relation to the same offense.
4. This is without prejudice to the faculty of the entity, even in case of a merge or split subsequent to the verdict of the judge, to ask for the conversion of the disqualification sanction into a pecuniary sanction.

Article 32
Relevance of the merge or spin-off for the purpose of reiteration

1. In case of liability of an entity for the crimes committed after a merge or split, the judge may consider reiteration and liability for the crimes committed before the merge or split according to Article 20
2. To this end, the judge takes into account the nature of the violations and the activity in which they were committed as well as the characteristics of the merge or split.
3. With respect to the entities benefiting from the split, reiteration can be considered, pursuant to paragraphs 1 and 2, only if the branch of activity triggering off the offense has been transferred, fully or partially, to the split entity against which the sentence has been pronounced.

Article 33
Transfer of business

1. In the event of the sale of the company whose activity has been the subject of a crime, the purchaser must pay the possible sanctions, within the limit of the company's value, except for the benefit of the prior enforcement to pay on the seller.
2. The purchaser's obligation to pay is limited to the pecuniary sanctions resulting from the compulsory accounting books, or due to administrative offenses of which he was anyhow aware.
3. The provisions of this article apply in case of a company transfer too.

Article 34
Applicable procedural provisions

1. For the procedure relating to administrative offenses deriving from a crime, we keep to the provisions of this Article as well as, as far as compatible, the provisions of the Code of Criminal Procedure and the Legislative Decree 28 July 1989, n. 271.

Article 35
Extension of the discipline relating to the entity accused

1. The procedural provisions relating to the entity accused shall apply to the entity, insofar as they are compatible.

Article 36
Duties of the Criminal Judge

1. The competence to know the administrative offenses of the entity belongs to the relevant Criminal Judge for the connected crimes.
2. For the procedure to assess the administrative offense of the entity we keep to the provisions on the composition of the Court and the related procedures linked to the crimes triggering off the administrative offenses

Article 37
Cases of inadmissibility

1. The administrative offense of the entity is not going to be assessed when the criminal action against the perpetrator of the offence cannot be started or continued due to the lack of a condition of admissibility.

Article 38
Meeting and separation of proceedings

1. The proceedings for the administrative offense of the entity are combined with the criminal procedure against the perpetrator of the offense related to the crime.
2. The administrative offense of the entity is prosecuted separately only when:

a) the suspension of the proceedings were ordered pursuant to article 71 of the Code of Criminal Procedure.
b) the proceedings were defined with the abbreviated judgment or with the application of the penalty pursuant to article 444 of the Code of Criminal Procedure, i.e. the conviction was issued.
c) Compliance with the procedural provisions makes it necessary.

Article 39
Legal Representation of the Institution

1. The entity takes part in the criminal proceedings with its legal representative, unless the latter is charged with the crime on which the administrative offense depends.
2. The entity that means to take part in the proceedings constitutes itself by filing in the registry of the proceeding judicial authority a declaration containing, under penalty of inadmissibility:

a) the name of the entity and the personal details of its legal representative;
b) the name and surname of the defender and the indication of the power of attorney;
c) the signature of the defender;
d) the declaration or the election of domicile.

3. The power of attorney, appointed in the forms provided for in Article 100, paragraph 1, of the Code of Criminal Procedure, is registered in the secretary office of the public prosecutor, or filed in the Court's Chancellery. He/she is introduced at the hearing accompanied by the declaration referred to in paragraph 2.
4. If there is no legal representative the constituted entity is represented by a defending lawyer.

Article 40
Defense Attorney

1. An entity that has not appointed a trusted attorney or has no solicitor will be assisted by a defense attorney

Article 41
Default of the entity

1. The entity that fails to appear at the trial is declared in default.

Article 42
Events that modify the entity during the trial

1. In the event of transformation, merge or split of the originally responsible entity, the procedures continue with respect to the entities resulting from these amending events or the beneficiaries of the split. These will take part in the trial at Court in the State it is located by filing the declaration referred to in article 39, paragraph 2.

Article 43 Notifications to the entity

1. We keep to the provisions of article 154, paragraph 3, of the Code of Criminal Procedure for the first notification to the entity.
2. In any case, notifications made by delivery to the legal representative are valid, even if he/she is accused of the crime related to the offense.
3. If the entity has declared or elected domicile in the declaration referred to in article 39 or in another document communicated to the judicial authority, the notifications are given in accordance with article 161 of the Code of Criminal Procedure.
4. If it is not possible to give the notifications in the manner provided for in the previous paragraphs, the judicial authority will arrange new searches. If the searches are not successful, the judge, at the request of the public prosecutor, will suspend the proceedings.

Article 44
Witness Incompatibility

1. A witness cannot be:

a) the person charged with the crime on which the administrative offense depends;
b) the person who represents the entity indicated in the declaration referred to in article 39, paragraph 2, and who was already holding this function at the time of the commitment of the offense.

2. In the event of incompatibility, the person representing the entity may be questioned and examined in the forms, with the limits, and with the effects, envisaged for the examination of the accused person in proceedings that are connected.

Article 45
Application of precautionary measures

1. When there are serious indications to claim the entity is liable for an administrative offense based on a crime; and there are well-founded and specific elements to believe there is a real danger for the commitment of other offenses of the same nature as the one for which the proceedings are taking place; the public prosecutor may request the application as a precautionary measure of one of the disqualification sanctions provided for by article 9, paragraph 2, presenting to the judge the elements on which the request is based, including those in favor of the entity, and any deductions and defensive briefings already filed .
2. On such request, the Judge will provide an order reporting the methods of application of the measure too. The provisions of article 292 of the Code of Criminal Procedure will be observed.
3. Instead of the interdiction from performing any activity as a precautionary measure, the Judge can appoint a judicial commissioner pursuant to article 15 for a period equal to the duration of the measure that would have been applied.

Article 46
Criteria for choosing the measures

1. In ordering the precautionary measures, the judge takes into account the specific suitability of each in relation to the nature and degree of the precautionary needs to be met in the specific case.
2. Each precautionary measure must be proportionate to the entity of the fact and to the sanction that is thought suitable to apply to the entity.
3. The ban from exercising the activity can be ordered as a precautionary measure only when any other measure is inadequate.
4. The precautionary measures cannot be applied jointly.

Article 47 Competent Judge and Proceedings to apply the measures

1. The Judge who proceeds shall decide on the application and revocation of the precautionary measures as well as on the changes to their executive procedures. In the course of the investigations, the judge will arrange the preliminary investigations. The provisions of article 91 of the legislative decree n. 271 are applied as well.
2. If the request for the application of a precautionary measure is not made in the hearing, the Judge will set the date of the hearing and send notice of it to the public prosecutor, the entity and the defense counsel. The entity and the lawyers are also advised that they can examine the request from the public prosecutor and the elements on which it is based at the court's chancellery.
3. In the hearing provided for by paragraph 2, the forms of article 127, paragraphs 1, 2, 3, 4, 5, 6 and 10, of the Code of Criminal Procedure are observed; the terms provided for in paragraphs 1 and 2 of the same article are reduced to five and three days respectively. No more than fifteen days may elapse between the filing of the request and the date of the hearing.

Article 48
Enforcement

1. The public prosecutor will let the entity know about the order that provides for the application of a precautionary measure.

Article 49
Suspension of precautionary measures

1. The precautionary measures can be suspended if the entity asks to be able to fulfill the obligations following which the law foresees the exclusion of the disqualification sanctions pursuant to article 17. In this case, the Judge, having consulted the public prosecutor, and if he deems to accept the request, will determine a sum of money as a deposit, will order the suspension of the measure, and will point out the deadline for carrying out the remedial actions referred to in the same article 17.
2. The sum of money mentioned above is deposited in the Case of Fines for an amount that cannot anyway be less than half the minimum pecuniary sanction foreseen for the offense undergoing the proceedings. Instead of the deposit the entity is allowed to give a guarantee by means of a simple or joint mortgage.

3. In the event of failure, incomplete or ineffective execution of the activities established by the terms, the precautionary measure is reinstated and the sum deposited or the guarantee given are devolved to the Case of Fines.
4. If the entity meets the conditions referred to in article 17, the Judge will revoke the precautionary measure and order the return of the sum deposited, or the cancellation of the mortgage.

Article 50

Revocation and replacement of precautionary measures

1. The precautionary measures are also revoked ex officio when the conditions of applicability provided for by article 45 are missing due to supervening facts too, i.e. when the hypotheses provided for by article 17 occur.
2. In some cases the precautionary requirements are mitigated, i.e. the measure applied is no longer proportionate to the actual fact occurred or to the sanction thought applicable in a definite way. Thus, on request by the public prosecutor, the Judge will then replace the measure with a less serious one, or he/she will order its application in a less burdensome manner establishing a shorter duration as well.

Article 51

Maximum duration of precautionary measures

1. In ordering the precautionary measures, the Judge will determine their length that cannot exceed one year [71.]
2. After the first-degree sentence, the length of the precautionary measure can have the same duration as the corresponding sanction applied with the same sentence. In any case, the length of the precautionary measure cannot exceed one year and four months [72.]
3. The term of duration of the precautionary measures starts from the date of notification of the order.
4. The length of the precautionary measures is reckoned according to the duration of the sanctions applied definitively.

Article 52

Challenge of the measures that apply precautionary measures

1. The public prosecutor and the Entity, through its defense counsel, can appeal against all measures relating to precautionary measures indicating at the same time the reasons why. The provisions of article 322-bis, paragraphs 1-bis and 2, of the Code of Criminal Procedure are observed.
2. Against the provision issued pursuant to paragraph 1, the public prosecutor and the Entity, through their defense counsel, may appeal in cassation for violation of the law. The provisions of article 325 of the Code of Criminal Procedure are observed.

71 Paragraph amended by article 1, paragraph 9, letter c), number 1), of Law no. 3.

72 Paragraph amended by article 1, paragraph 9, letter c), number 1), of Law no. 3.

Article 53

Preventive seizure

1. The Judge can order the seizure of the things that can be confiscated pursuant to article 19. We apply the provisions of articles 321, paragraphs 3, 3-bis and 3ter, 322, 322-bis and 323 of the Code of Criminal Procedure as it is the case.

1-bis. The seizure, carried out for the purposes of confiscation by equivalent as it is foreseen by paragraph 2 of article 19, may concern companies, businesses or assets, including securities, as well as shares or liquidity even if on deposit. In such case, the Custodian Judicial Administrator thereof will allow their use and management to the corporate entities exclusively for guaranteeing business continuity and development. He/she will exert supervisory powers and will have to make a report to the judicial authority. In case of violation of the aforementioned purpose, the judicial authority will adopt the consequent measures and can appoint an administrator with the powers of shareholder. With this assignment, the implementation, coordination and transitional rules referred to in article 104 of the Criminal Code of Procedure are fulfilled as also referred to in the of the Legislative Decree 28 July 1989, n. 271. In the event of seizure to the detriment of companies that manage establishments of national strategic interest and damaging their subsidiaries too, we shall apply the provisions of the Decree of 4 June 2013, no. 61, converted with modifications by the law 3 August 2013, n. 89 [73] .

Article 54

Retention

1. There may be a well-founded reason to believe that the guarantees for the payment of the pecuniary sanction, the costs of the proceedings, and any other sum due to the State Treasury, are lacking or dispersed. By all means, and in every respect, the public prosecutor will thus request the conservative seizure of the movable and immovable property of the entity or of the sums or things due to the Treasury. The provisions of articles 316, paragraph 4, 317, 318, 319 and 320 of the Criminal Code of Procedure are observed, as applicable.

Article 55

Registration of the administrative offense

1. The public prosecutor who acquires the information regarding the administrative offense based on a crime committed by the entity, will immediately record in the register, referred to in Article 335 of the Criminal Code of Procedure, the elements identifying the entity. Where possible he/she will also record the details of its legal representative as well as the crime triggering off the offense.

2. On demand, the registration referred to in paragraph 1 will be notified to the entity or its solicitor within the same limits established for the communication of the registration a crime to a person to whom the crime is attributed.

73 Paragraph added by article 12, paragraph 5-bis, of Legislative Decree 31 August 2013, n.101, converted, with amendments, by Law 30 October 2013, n. 125.

Article 56
Deadline for the assessment of the administrative offense in preliminary investigations

1. The public prosecutor will proceed with the assessment of the administrative offense in the same terms as for the preliminary investigations related to the crime on which the offence is based.
2. The term for assessing the administrative offense against the entity starts from the registration provided for in article 55.

Article 57
Guarantee information

1. The information of guarantee sent to the entity must contain the invitation to declare or elect domicile for the notifications, as well as a warning that, in order to take part in the procedure, they must file the declaration referred to in article 39, paragraph 2.

Article 58
Filing

1. If they fail to contest the administrative offense pursuant to article 59, the Public Prosecutor will issue a motivated decree for the filing of the documents and he/she will notify it to the General Attorney at the Court of Appeal. The General Attorney can carry out the indispensable investigations and, if he/she deems the conditions exist, he/she will challenge the entity for the administrative violations following the crime within six months of the notification.

Article 59
Challenge of the administrative offense

1. If the Public prosecutor does not order the filing, he/she will challenge the entity with the administrative offense resulting from the crime. The contestation of the offense is contained in one of the acts indicated in Article 405, paragraph 1, of the Code of Criminal Procedure.
2. The dispute contains the elements identifying the entity and the statement, in a clear and precise form, of the fact that it may lead to the application of administrative sanctions, pointing out the crime on which the offense is based and the related articles of law and sources of evidence.

Article 60
Forfeiture of the dispute
1. The dispute referred to in article 59 is void when the crime on which is based the administrative offense of the entity is extinguished by prescription.

Article 61
Provisions issued at the preliminary hearing
1. The Judge of the preliminary hearing will pronounce a sentence not to proceed in case of extinction or inadmissibility of the administrative sanction. The proceedings will not take place when the offense itself does not exist, or when the elements acquired are insufficient or contradictory, or in any case not suitable for supporting the liability of the entity in court. The provisions of Article 426 of the Code of Criminal Procedure apply.
2. Following the preliminary hearing, the Decree supplying the sentence against the entity will contain, under penalty of nullity, the contestation of the administrative offense based on the crime with the clear and precise statement of the fact that may involve the application of sanctions. The crime on which the offense is based must be pointed out together with the related articles of law and sources of evidence. It must also state the elements identifying the entity.

Article 62
Abbreviated Judgment
1. For the abbreviated judgment, the provisions of title I of the sixth book of the Code of Criminal Procedure are observed as applicable.
2. If there is no preliminary hearing, the provisions of articles 555, paragraph 2, 557 and 558, paragraph 8 are applied, as appropriate.
3. The reduction of the length of the disqualification sanction and on the amount of the pecuniary sanction referred to in article 442, paragraph 2, of the Code of Criminal Procedure is made.
4. If the administrative offence entails a definitive disqualification sanction there is no abbreviated judgement.

Article 63
Application of the sanction upon request
1. The application of the sanction to the entity upon request is allowed if the judgment against the accused entity is defined or definable pursuant to Article 444 of the Code of Criminal Procedure. This also applies in all those cases in which only a pecuniary sanction is applied for the administrative offence. The provisions of title II of the sixth book of the Code of Criminal Procedure are observed insofar as they are applicable.
2. When the sanction on request is applicable, the reduction referred to in Article 444, paragraph 1, of the Code of Criminal Procedure is applied to the length of the disqualification sanction and to the amount of the pecuniary sanction.
3. If the Judge holds that a definitive disqualification sanction should be applied, he/she will reject the request.

Article 64
Proceedings by decree

1. If the Public Prosecutor holds that only the pecuniary sanction should be applied, he may submit to the Judge for the preliminary investigations a motivated request to issue a decree for the application of the pecuniary sanction indicating its extent. He/she must do so within six months from the date of the administrative offense being recorded in the register referred to in article 55 and after transmission of the file.
2. The Public Prosecutor may request the application of a financial penalty reduced up to a half of the minimum amount applicable.

3. If the Judge does not accept the request and does not have to pronounce a sentence of exclusion of the entity's liability, he/she will return the documents to the Public Prosecutor.
4. The provisions of title V of the sixth book and article 557 of the Code of Criminal procedure are observed insofar as they are compatible.

Article 65
Time limit to repair the consequences of the offense

1. Before the opening of the trial at first instance, the Judge can order the suspension of the trial if the entity asks to carry out the activities referred to in article 17 and proves they were not able to carry them out earlier. In this case, the Judge, if he/she deems to accept the request, will fix a sum of money as a deposit. We abide to the provisions of article 49

Article 66
Sentence excluding the entity's liability

1. If the administrative offense contested to the entity does not exist, the judge declares it with a sentence, indicating the cause in the provision. He/she will proceed in the same way if proof of the administrative offense is lacking, insufficient or contradictory.

Article 67
Sentence of not having to proceed

1. The Judge will pronounce a sentence of not having to proceed in the cases provided for by article 60, and when the sanction is extinguished by prescription.

Article 68
Provisions on precautionary measures

1. When pronouncing one of the sentences referred to in articles 66 and 67, the Judge will declare the cessation of any precautionary measures that may have been ordered.

Article 69
Sentence of conviction

1. If the entity is found to be responsible for the alleged administrative offense, the Judge will apply the penalties provided for by law and will order the entity to pay for the legal costs.

2. In case of application of the disqualifying sanctions, the sentence must always indicate the activity or structures subject to the sanction.

Article 70
Sentence in the event of changes in the entity

1. In case of transformation, merge or spin-off of the responsible entity, the Judge will specify that the sentence is pronounced against the entities resulting from the transformation or merge, or the beneficiaries of the spin-off. The entity originally liable will have to be specified too.
2. In any case, the sentence pronounced against the entity originally liable will have effect against the entities pointed out in paragraph 1 as well.

Article 71
Appeals against sentences relating to the administrative liability of the entity

1. An entity can appeal against a sentence applying administrative sanctions other than disqualifying ones. It can do so in the cases and in the manner established for an entity charged with a crime on which is based an administrative offence.
2. The accused entity can always make an appeal against a sentence applying one or more disqualifying sanctions even if it is not allowed for the person accused of the crime on which the administrative offense depends.
3. The Public Prosecutor can suggest the same appeals allowed for the crime on which the administrative offense depends.

Article 72
Extent of appeals

1. The appeals put forward by the person accused of the crime on which the administrative offense is based will benefit both the entity and the person accused respectively as long as they are not solely for personal reasons.

Article 73
Review of the sentences

1. The provisions of Title IV of Book Ninth of the Code of Criminal Procedure shall apply, insofar as they are compatible, to the sentences pronounced against the entity, with the exception of articles 643, 644, 645, 646 and 647.

Article 74
Execution Judge

1. The Judge pointed out in article 665 of the Code of Criminal Procedure is the person in charge of the execution of administrative sanctions depending on a crime.
2. The Judge indicated in paragraph 1 is in charge of the connected measures:

a) the cessation of the execution of the sanctions in the cases provided for by article 3;
b) the termination of the execution in case of extinction of the crime for amnesty;
c) the implementation of the administrative sanction applicable in the cases provided for by article 21, paragraphs 1 and 2;

d) the confiscation and return of things.

3. For the enforcement of sanctions, we shall keep to the provisions of Article 666 of the Code of Criminal Procedure insofar as they are applicable. In the cases provided for by paragraph 2, letters b) and d), the provisions of article 667, paragraph 4, of the Code of Criminal Procedure will be observed.

4. When the entity is prohibited to go on exercising the activity, the Judge, on request by the entity, prohibition to exercise the activity is applied, the Judge, on request by the entity, can authorize the performance of ordinary management acts that do not involve the continuation of the prohibited activity. The provisions of article 667, paragraph 4, of the Code of Criminal procedure will be abided.

Article 75

Execution of financial penalties

[1. The convictions for the payment of administrative pecuniary sanctions are enforced in the manner established for the execution of financial penalties.

2. For the payment by installments, for the deferral of payment, and for the suspension of the collection of administrative pecuniary sanctions, we shall abide by the provisions of articles 19 and 19-bis of the Decree of the President of the Republic of 29th September 1973, n. 602, as modified by article 7 of the Legislative Decree of 26th February 1999, n. 46.] [74]

Article 76

Publication of the sentence of conviction

1. The publication of the sentence will take place at the expenses of the entity against which the sanction has been applied. The provisions of article 694, paragraphs 2, 3 and 4, of the Code of Criminal Procedure are observed.

74 Article repealed, with effect from 1 July 2002, by article 299 of the DPR 30 May 2002, n. 115.

Article 77
Execution of the disqualifying sentences

1. The Public Prosecutor notifies the extract of the sentence that ordered the application of a disqualification sanction to the entity.
2. For the actual starting date of the disqualification sanctions and for its length, reference is made to the date of notification.

Article 78
Conversion of disqualification sanctions

1. Within twenty days after the notification of the extract of the sentence, an entity that has applied the conduct referred to in article 17, even with some delay, may request the conversion of the disqualifying administrative sanction into a pecuniary sanction.
2. Such entity must forward the request to the Judge who has enforced the sanction and must contain the documentation certifying the fulfillment of the obligations referred to in article 17.
3. Within ten days from the submission of the request, the Judge will fix the hearing at the Council Chamber and send notice of it to the parties and the defense counsel. If the request does not appear manifestly unfounded, the Judge can suspend the execution of the sanction. He/she will order the suspension with a revocable motivated decree.
4. If the request is accepted, the Judge will convert the disqualification sanctions by means of an ordinance. He/she will fix the amount of the pecuniary sanction in a sum no less than that already applied in the sentence and no more than its double. In determining the amount of the sum, the Judge will take into account the gravity of the offense quoted in the sentence and the reasons that led to the late fulfillment of the conditions referred to in article 17.

Article 79
Appointment of the judicial commissioner and confiscation of profit

1. Without any formalities, the Public Prosecutor will ask the Judge ordering the execution to appoint a Judicial Commissioner when the sentence provides for the continuation of the activity of the entity according to Article 15.

2. Every three months, the Judicial Commissioner will have to report to the Judge and to the Public Prosecutor about the progress of the management of the activity. Once his/her assignment has been completed, the Judicial Commissioner will have to send the Judge a report on the activity carried out stating how it was performed. He/she will have to indicate as well the amount of profit to be confiscated and the ways in which the organizational models were implemented.
3. The judge decides on the confiscation in conformity with article 667, paragraph 4, of the Code of Criminal Procedure.
4. The expenses relating to the activity carried out by the commissioner and his remuneration are borne by the entity.

Article 80
National register of administrative sanctions

[1. The national register of administrative sanctions referred to in Chapter II is to be found at the Central Criminal Records.
2. In the registry are recorded, by extract, the sentences and decrees that have applied administrative sanctions dependent on a crime as soon as they have become irrevocable for the entities. The provisions issued by the Jurisdictional Bodies for the enforcement of administrative sanctions you cannot appeal against any longer are recorded there too.
3. The records in the registry are deleted after five years from the day of execution of a pecuniary sanction, or ten years if a different sanction was applied, provided that no further administrative offense was committed in such lapses of time.] [75]

Article 81
Registry certificates

[1. Each Entity with jurisdiction, pursuant to this Legislative Decree, has the right to obtain the certificate of all existing records for reason of justice in relation to the administrative offenses depending on a crime against them. The same right belongs to all Public Administrations and Bodies in charge of public services, when the certificate is necessary to perform an act of their functions in relation to the entity to which the certificate refers.
2. The Public Prosecutor may request, for reasons of justice, the aforementioned certificate of the entity subjected to the procedure of assessment of its administrative liability deriving from a crime.
3. The body to which the registrations refer has the right to obtain the relevant certificate without giving reasons for its use.
4. The certificate referred to in paragraph 3 does not contain the records related to the sentences for the application of a sanction upon request. It neither includes the decrees for the application of the pecuniary sanction.] [76]

Article 82
Matters Concerning Registrations and Certificates

[1. The court of Rome is competent on matters concerning the registrations and certificates of the registry office. It decides in a single composition by keeping to the provisions of article 78. Chapter IV Implementation and coordination provisions.] [77]

Article 83
Concurrence of sanctions

1. Only the disqualification sanctions established in this Legislative Decree are applicable to an entity, even when various legal provisions, following the conviction for a crime, would imply the application of administrative sanctions of the same or similar content.
2. If, because of the offense, an administrative sanction of identical or similar content to the disqualification provided for by this Legislative Decree has already been applied to the entity, the length of the sanction already suffered is taken into account in order to establish the duration of the disqualification.

75 Article repealed by article 52 of Presidential Decree 14 November 2002, n. 313, with effect from the date provided for in article 55 of the aforementioned Presidential Decree. For the provisions contained in this article, see now articles 9 and 11 of the aforementioned Presidential Decree.

76 Article repealed by article 52 of Presidential Decree 14 November 2002, n. 313, with effect from the date provided for in article 55 of the aforementioned Presidential Decree. For the provisions contained in this article, see now articles 30, 31 and 32 of the aforementioned Presidential Decree.

77 Article repealed by article 52 of Presidential Decree 14 November 2002, n. 313, with effect from the date provided for by article 55 of the aforementioned Presidential Decree. For the provisions contained in this article, see now article 40 of the aforementioned Presidential Decree.

Article 84
Information given to the supervisory authorities

1. The Registrar of the Judge issuing the sentences will inform the judicial authorities supervising and controlling the entity on the provisions applying the disqualifying precautionary measures and the irrevocable sentence of conviction.

Article 85
Regulatory provisions

1. With a regulation issued pursuant to article 17, paragraph 3, of Law no. 400, within sixty days from the date of publication of this Legislative Decree the Minister of Justice will adopt the regulatory provisions concerning the procedure of assessment the administrative offence, i.e.:

a) the procedures for preparing and keeping the files at the judicial offices;
[b) the tasks of the national registry and how it works;] [78]
c) other activities necessary for the implementation of this Legislative Decree.

2. The opinion of the Council of State on the regulation provided for in paragraph 1 is given within thirty days of the request.

This Decree, bearing the seal of the State, will be included in the Official Collection of the Legislative Acts of the Italian Republic. Whoever is concerned with it must respect it and have it respected.

78 Letter abrogated by article 52 of Presidential Decree 14 November 2002, n. 313, with effect from the date provided for in article 55of the aforementioned Presidential Decree.

Predicate offenses pursuant to art. 24 of the Legislative Decree 231/2001 - Offenses committed in the relationships with the Public Administration

Art. 316 *bis* of the Criminal Code - Embezzlement to the detriment of the State
In case anyone outside the PA who has obtained contributions, subsidies or loans from the State or from another public body, or from a country of the EU, that are intended to favor initiatives aimed at the realization of works, or to carry out activities of public interest, does not allocate them to the aforementioned purposes, will be punished with imprisonment from 6 months to 4 years.

Art. 316 *ter* of the Criminal Code - Undue receipt of payments to the detriment of the State
Unless the fact constitutes the crime envisaged by art. 640 bis, whoever will unduly obtain or has been granted for themselves or for others contributions, loans, soft loans, or similar disbursements from the State, another public body, or a country of the EU - through the use or presentation of false declarations or documents certifying things that are not true, or through the omission of information due - will be punished with imprisonment from 6 months to 3 years. The penalty is imprisonment from 6 months to 4 years if the act offends the financial interests of the European Union and the damage or profit exceeds 100,000 euro.

Art. 356 - Fraud in public supplies
Anyone who commits fraud in the execution of supply contracts, or in the fulfillment of the other contractual obligations, as it is pointed out in the previous article, will be punished with imprisonment from 1 to 5 years and will be made to pay a fine of not less than 1,032 euros.
The penalty is increased [64] in the cases provided for in the first paragraph of the previous article.

Art. 640 of the Criminal Code - Fraud
Anyone who, with artifices or deceptions and by misleading someone, procures an unfair profit for himself or others with a damage to third parties, will be punished with

imprisonment from 6 months to 3 years and will be made to pay a fine ranging from 51 euro to 1,032 euros.
The penalty is imprisonment from 1 to 5 years and a fine from 309 euro to 1,549 euro in the following cases:

1) if the offense is committed to the detriment of the State, another public body, or an institution of the European Union, or with the pretext of exempting someone from the military service;
2) if the offence is committed by generating in the injured person the fear of an imaginary danger, or the erroneous conviction, of having to carry out an order of the Authority.

2 *bis*) if the offence is committed in the circumstances referred to in article 61. The offense is punishable upon complaint by the injured person, unless one of the circumstances provided for in the preceding paragraph, or the aggravating circumstance provided for by article 61, first paragraph, occur.

Art. 640 *bis* of the Criminal Code - Aggravated fraud to obtain public funds.
The penalty is imprisonment from 2 to 7 years and one proceeds ex officio if the offence referred to in art. 640 of the Criminal Code concerns grants, loans, soft loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies, or a country of the EU.

Art. 640 *ter* of the Criminal Code - Computer Fraud
Anyone who procures for themselves or others an unfair profit with a damage to third parties by altering in whatsoever way the IT or computing system - or by intervening with no right to do so on data, information or programs, contained in the system or pertinent to it - will be punished with imprisonment from 6 months to 3 years and will have to pay a fine from 51 euro to 1,032 euro.
The penalty is imprisonment from 1 to 5 years and a fine from 309 euro to 1,549 euro if one of the circumstances provided for in paragraph 2 -1) of article 640 occurs, or if the offense is committed with abuse of the quality of the operator of the system. The penalty is imprisonment from 2 to 6 years and a fine from € 600 to € 3,000 if the offense is committed with theft or improper use of the digital identity to the detriment of one or more subjects.
The offense is punishable upon complaint by the injured person, unless one of the circumstances referred to in the second and third paragraphs, or one of the circumstances provided for by article 61, first paragraph, number 5, occur. The punishment is limited to having personally taken advantage of the circumstances with reference to the age too.

Art. 2, law of 23rd December 1986 n. 898
If the fact does not constitute the most serious offense provided for by article 640-bis of the Criminal Code, whoever, through the display of false data or information, unduly obtains, for himself or for others, aid, bonuses, indemnities, refunds, contributions, or other total or partial payments from the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development is punished with imprisonment from 6 months to 3 years. The penalty is imprisonment from 6 months to 4 years when the

damage or profit exceeds 100,000 euro. When the unduly received sum is equal to, or less than 5,000 euro, only the administrative sanction referred to in the following articles (1) is applied.
For the purposes of the provision of paragraph 1 above and that of paragraph 1 of article 3, the national quotas provided for by Community Legislation in addition to the payments made by the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development are sums to be borne by said Funds. The disbursements made entirely by the National Finance based on the Community Legislation are assimilated too (2).
With the sentence, the Judge will also decide the amount unduly received and will force the guilty party to return it to the Administration that ordered the disbursement referred to in paragraph 1.

Predicate offenses pursuant to art. 24 *bis* of the Legislative Decree 231/2001 - IT crimes and unlawful data processing.

Art. 491 *bis* of the Criminal Code - IT documents
If any of the falsehoods provided for in this chapter relates to a public IT document with probative value, the provisions of the same chapter concerning public documents apply.

Art. 615 *ter* of the Criminal Code - Unauthorized access to an IT or computing system
Anyone who illegally enters a computer or telecommunications system protected by security measures or remains there against the express or tacit will of those who have the right to exclude them will be punished with imprisonment for up to 3 years.
The penalty is imprisonment from 1 to 5 years:
1) if the offence is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties concerning the function or service, or if it is committed by whoever exercises the profession of private investigator even illegally, or if there is an abuse of the quality of the system operator.
2) if the culprit uses violence against things or people to commit the crime, or if he/she is clearly armed;
3) when the offence results in the destruction or damage of the system or the total or partial interruption of its operation, or the destruction or damage of the data, information or programs contained therein.
If the offences referred to in the first and second paragraphs concern IT or computing systems of military interest, or if they are related to the public order or public security, or health, or civil protection, or in any case they are of public interest, the penalty is, respectively, imprisonment from 1 to 5 years and 3 to 8 years.
In the case provided for in the first paragraph, the offense is punishable upon complaint by the injured person. In all the other cases the offence will be punished it is ex officio.

Art. 615 *quater* of the Criminal Code - Unauthorized possession and abusive disclosure of access codes to the IT or computing systems
Anyone who, in order to obtain a profit for himself or others or to cause damage to others, illegally procures, reproduces, discloses, communicates or delivers codes, keywords, or

other means suitable for accessing an IT or computing system that is protected by security measures, or in any case provides indications or instructions suitable for the aforementioned purpose, will be punished with imprisonment up to 1 year and will have to pay a fine of up to 5,164 euro.
The penalty is imprisonment from 1 to 2 years and a fine from € 5,164 to € 10,329 if any of the circumstances referred to in numbers 1) and 2) of the fourth paragraph of art. 167 quater occurs.

Art. 615 *quinquies* of the Criminal Code - Disclosure of equipment, IT devices or programs aimed at damaging or interrupting an IT or computing system
Anyone who, in order to illegally damage a computing or IT system - the information and data or the programs contained therein or pertinent to it - or to favor the total or partial interruption or alteration of its functioning, procures, produces, reproduces, imports, discloses, communicates, delivers or, in any case, makes available to third parties equipment, devices or computer programs, will be punished with imprisonment for up to 2 years and will have to pay a fine of up to € 10,329.

Art. 617 *quater* of the Criminal Code - Illicit interception, impediment or interruption of IT communications
Anyone who fraudulently intercepts communications relating to an IT or computing system or between multiple systems, or prevents or interrupts them, will be punished with imprisonment from 6 months to 4 years.
Unless the offence constitutes a more serious crime, the same penalty applies to anyone who discloses to the public, through any means of information, entirely or in part, the content of the communications referred to in the first paragraph.
The offenses referred to in the first and second paragraphs are punishable upon complaint by the injured person. However, this is done ex officio and the penalty is imprisonment from 1 to 5 years if the offense is committed:
1) to the detriment of an IT or computing system used by the State, by another public body, or by a company providing public services or services of public need;
2) by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties concerning the function or service, or with abuse of the quality of the system operator;
3) by those who exercise illegally the profession of private investigators.

Art. 617 *quinquies* of the Criminal Code - Installation of equipment designed to intercept, prevent or interrupt computing or IT communications
Anyone who, unless permitted by law, installs equipment designed to intercept, prevent or interrupt communications related to an IT or computing system or between multiple systems, will be punished with imprisonment from 1 to 4 years. The penalty is imprisonment from 1 to 5 years at the occurrence of what is provided for by the fourth paragraph of art. 617 quater.

Art. 635 *bis* of the Criminal Code - Damage to information, data and computer programs
Unless the offence constitutes a more serious crime, whoever destroys, damages, deletes,

alters or suppresses information, data or computer programs of other companies will be punished, upon complaint by the injured party, with imprisonment from 6 months to 3 years.
If the offense is committed with violence to the person, with a threat, or with abuse of the qualities of the system operator, the penalty is imprisonment from 1 to 4 years.

Art. 635 *ter* of the Criminal Code - Damage to information, data and computer programs used by the State or by another public body or anyhow of public utility
Unless the offence constitutes a more serious crime, whoever commits an act aimed at destroying, deteriorating, canceling, altering or suppressing information, data or computer programs used by the State or another public body, either pertinent to them or anyway of public utility, will be punished with imprisonment from 1 to 4 years.
If the offence results in the destruction, deterioration, cancellation, alteration or suppression of information, data or computer programs, the penalty will be imprisonment from 3 to 8 years.
If the offense is committed with violence to the person, with a threat, or with abuse of the quality of the system operator, the penalty will be increased.

Art. 635 *quater* of the Criminal Code - Damage to IT or computing systems
Unless the offence constitutes a more serious crime, whoever - through the conduct referred to in art. 635 *bis* , or through the introduction or transmission of data, information or programs - destroys, damages, entirely or in part, or renders the computing or IT systems belonging to other companies unusable, or seriously hinders their functioning, will be punished with imprisonment from 1 to 5 years.
If the offense is committed with violence to the person, with a threat, or with abuse of the quality of the system operator, the penalty will be increased.

Art. 635 *quinquies* , paragraph 3 of the Criminal Code - Damage to IT or computing systems of public utility
If the offence referred to in art. 635 *quater* is aimed at destroying, damaging, rendering entirely or in part computing or IT systems of public utility unusable, or if it is aimed at hindering their functioning seriously, the penalty will be imprisonment from 1 to 4 years.
If the offence results in the destruction or damage of a computing or IT system of public utility, or if they are rendered useless, the penalty will be imprisonment from 3 to 8 years.
If the offense is committed with violence to the person, with a threat, or with abuse of the quality of the system operator, the penalty will be increased.

Art. 640 *quinquies* of the Criminal Code - Computer fraud by the person providing services of electronic signature certification
A person who provides electronic signature certification services who, in order to procure an unfair profit for himself or others, or to cause damage to others, violates the obligations established by law when issuing a qualified certificate, will be punished with imprisonment for up to 3 years and will have to pay a fine from € 51 to € 1,032.

Predicate offenses pursuant to art. 24 *ter* of the Legislative Decree 231/2001 – Organized Crime offences

Art. 416 of the Criminal Code - Criminal association

When three or more people associate for committing more crimes, those who promote, constitute, or organize the association will be punished, just for this, with imprisonment from 3 to 7 years.

For the mere fact of participating in the association, the penalty is imprisonment from 1 to 5 years. The leaders are subject to the same penalty fixed for the promoters.

If the associates are armed in the countryside or along the public roads, they will face imprisonment from 5 to 15 years.

The penalty will be heavier if the number of members is 10 or more.

Maybe the criminal association aims at committing any of the crimes referred to in articles 600, 601, 601 bis and 602, as well as in article 12, paragraph 3 bis. It is the consolidated text of the provisions concerning the discipline of immigration and rules on the condition of foreigners as per the Legislative Decree 25 July 1998, n. 286. Also referring to articles 22, paragraphs 3 and 4, and 22 bis, paragraph 1 of the Law of 1 April 1999, n. 91. If so, imprisonment from 5 to 15 years is applied in the cases provided for in the first paragraph, and from 4 to 9 years in the cases provided for in the second paragraph. Perhaps the association aims at committing any of the crimes provided for in articles 600 bis, 600 ter, 600 quater, 600 quater.1, 600 quinquies, 609 bis, 609 quater , 609 quinquies, 609 octies and 609 undecies. When the offense is committed to the detriment of a minor aged less than 18 the culprits will face imprisonment from 4 to 8 years in the cases provided for in the first paragraph, and imprisonment from 2 to 6 years in the cases provided for in the second paragraph.

Art. 416 *bis* of the Criminal Code - Mafia-type associations, including foreign ones

Anyone who is part of a mafia-type association made up of three or more people will be punished with imprisonment from ten to fifteen years.

Those who promote, direct or organize the association will be punished, just for this, with imprisonment from twelve to eighteen years.

An association is of the mafia type when those who are part of it make use of the intimidation force of the associative bond and the condition of subjection and silence that derives from it for committing crimes. They want to be in charge, directly or indirectly, of the management and be in control of economic activities, concessions, authorizations, contracts and public services. They want to make unjust profits or get advantages for themselves or for others, i.e. to prevent or hinder the free exercise of voting or to procure votes for themselves during electoral consultations.

If the association is armed, they will face a penalty of imprisonment from twelve to twenty years in the cases provided for in the first paragraph, and from fifteen to twenty-six years in the cases provided for in the second paragraph.

An association is considered to be armed when the participants have access, for the achievement of the purpose of the association, to weapons or explosive materials, even if these are hidden or kept in storage.

If the economic activities for which the members of the association intend to assume or maintain control are fully or partly financed with the price, product, or profit from crimes, the penalties foreseen in the preceding paragraphs will be increased from one third to a half.
It is compulsory to confiscate from the culprits the things that were used or destined to commit the crime, as well as the price, the product, the profit derived from it.
The provisions of this article will also apply to the Camorra, the 'Ndrangheta and other associations, however locally called, including foreign ones, which, using the intimidating force of the associative bond, pursue purposes corresponding to those of the mafia-type associations as mentioned above.

Art. 416 *ter* of the Criminal Code - Political electoral exchange - mafia
Anyone who accepts the promise to procure votes using the methods referred to in the third paragraph of article 416 bis in exchange for the disbursement or promise of payment of money or other benefits will be punished with imprisonment from 6 to 12 years.
The same penalty applies to anyone who promises to procure votes in the manner referred to in the first paragraph.

Art. 630 of the Criminal Code - Kidnapping for the purpose of extortion
Anyone who kidnaps a person with the aim of obtaining, for themselves or for others, an unfair profit as the price for liberation, will be punished with imprisonment from 25 to 30 years. If the kidnapping results in the death of the kidnapped person as an unwanted consequence of the offender, the culprit will be punished with 30 years' imprisonment.
If the culprit causes the death of the kidnapped, the penalty of life imprisonment is applied. However, if the taxable person dies, because of the kidnapping, after his release, the penalty is imprisonment from 6 to 15 years.
To a person involved who, by dissociating from the others, makes every effort to set the kidnapped free without any need for a ransom, the penalties provided for in article 605 will be applied. However, if because of the kidnapping the person set free dies, he/she will have to face imprisonment from 6 to 15 years.
Excluding the case of the previous paragraph, to a person involved who dissociates from the others and makes every effort to avoid that the criminal activity is brought to further consequences - or that in actual facts helps the police or judicial authorities gather the decisive evidence to identify or capture the culprits - the sentence of life imprisonment is replaced by that of imprisonment from 12 to 20 years. The other penalties will be decreased.
When an extenuating circumstance occurs, the sentence provided for in the second paragraph is replaced with imprisonment is from 20 to 24 years. The penalty provided for in the third paragraph is replaced with imprisonment from 24 to 30 years. If there are several extenuating circumstances the inferior penalty cannot be less than 10 years in the cases foreseen by the second paragraph, and 15 years in those envisaged by the third

paragraph. The penalty limits provided for in the previous paragraph may be exceeded when the extenuating circumstances referred to in the fifth paragraph of this article occur.

Art. 74 DPR 309/1990 - Association aimed at the illicit trafficking of narcotic or psychotropic substances

Three or more people may associate for committing more than one of the crimes set forth in article 70, paragraphs 4, 6 and 10 (The operations relating to substances referred to in category III of annex I of the EC regulation no. 273/2004, and those referred to in the annex of the EC regulation no. 111/2005, or those provided for in article 73, are excluded). Whoever promotes, establishes, directs, organizes or finances such an association will be punished with imprisonment for not less than 20 years.

Those who take part in the association will be punished with imprisonment for not less than 10 years.

The penalty is heavier if the number of members is ten or more, or if among the participants there are people addicted to the use of narcotic or psychotropic substances.

If the association is armed, the penalty, in the cases indicated in paragraphs 1 and 3, cannot be less than 24 years of imprisonment and, in the case provided for by paragraph 2, not less than 12 years. The association is considered to be armed when the participants have access to weapons or explosive materials, even if they are hidden or kept in storage. The penalty is heavier if the circumstance referred to in letter e) of paragraph 1 of art. 80 occurs.

If the association is formed to commit the offences described in paragraph 5 of art. 73, the first and second paragraphs of art. 416 of the Criminal Code apply.

The penalties provided for in paragraphs 1 to 6 are reduced from a half to two thirds for those who have effectively worked to supply evidence of the crime or to deprive the association of the essential resources apt to commit the crimes.

The things that were used or destined to commit the crime and the goods or product making up the profit derived from it, unless they belong to a person unrelated to the crime, will be confiscated from the people condemned. If it is not possible, the offenders will be confiscated the assets they have available for a value corresponding to such profit or product.

It is made reference to this article when the offense recalls the crime provided for by art. 75 of the law 22 December 1975 n. 685, repealed by art. 38, paragraph 1 of the law of 26 June 1990, n. 162.

Art. 407 cpp - Crimes and weapons

Without prejudice to the provisions of article 393, paragraph 4, the duration of the preliminary investigations cannot in any case exceed eighteen months.

However, the maximum duration is two years if the preliminary investigations concern: a) the crimes indicated below:

1) crimes referred to in articles 285, 286, 416-bis and 422 of the Criminal Code, 291-ter, limited to the aggravated cases provided for by letters a), d) and e) of paragraph 2,

and 291-quater, paragraph 4, of the Consolidated Text approved with the Decree of the President of the Republic DPR of 23rd January 1973, n. 43;
2) crimes committed or attempted as per articles 575, 628, third paragraph, 629, second paragraph, and 630 of the same Criminal Code;
3) crimes committed availing oneself of the conditions provided for by article 416-bis of the Criminal Code, or in order to facilitate the activities of the associations envisaged by the same article;
4) crimes committed for the purpose of terrorism or subversion of the constitutional order for which the law establishes the penalty of a minimum imprisonment for no less than five years, or for a maximum imprisonment of ten years, as well as the crimes referred to in articles 270, third paragraph, and 306 , second paragraph, of the Criminal Code;
5) crimes of illegal construction, introduction into the State, selling, transferring, holding and carrying in a public place, or place open to the public, of war or war-like weapons or parts thereof, explosives, clandestine weapons as well as more common firearms , excluding those provided for by article 2, third paragraph, of law no. 110 of th 18th April 1975.
6) crimes referred to in articles 73, limited to the aggravated cases pursuant to article 80, paragraph 2, and 74 of the Consolidated Text of the laws on narcotic and psychotropic substances. Also referring to prevention, treatment and rehabilitation of the related states of drug addiction approved by the DPR (Decree of the President of the Republic) of 9th October 1990, n. 309, and subsequent amendments;
7) crimes referred to in Article 416 of the Criminal Code in cases where arrest in flagrant status is mandatory;
7 bis) crimes provided for by articles 600, 600-bis, first paragraph, 600-ter, first and second paragraph, 601, 602, 609-bis and in the aggravated cases provided for by article 609-ter. As well as articles 609-quarter, 609-octies of the Criminal Code, as well as the crimes provided for by article 12, paragraph 3, of the Consolidated Text as per the Legislative Decree n° 286 and subsequent amendments;

b) crime reports that make investigations particularly complex due to the multiplicity of connected facts, or to the large number of people undergoing investigations, or due to the great number of people offended;
c) investigations that require the completion of acts abroad;
d) proceedings in which it is essential to maintain the link between several offices of the Public Prosecutor in accordance with Article 371.

Without prejudice to the provisions of article 415-bis, if the Public Prosecutor has not exercised the criminal action or requested the filing within the term established by law or the term extended by the Judge, the investigative acts carried out after the expiry of the term cannot be used. .
In any case, the Public Prosecutor is compelled to prosecute, or request the archiving, within three months from the expiry of the maximum term for the investigation and, anyhow, from the expiry of the terms referred to in article 415-bis. In the case referred to in paragraph 2, letter b), of this article, upon request of the Public Prosecutor before the deadline, the General Attorney at the Court of Appeal may extend, by means of a Decree giving the reasons why, the term for no more than three months, giving notice of it to the

Public Prosecutor. The term referred to in the first sentence of this paragraph is fifteen months for the offenses referred to in paragraph 2, letter a), numbers 1), 3) and 4) of this article. If he/she does not make his/her own decisions regarding the criminal action within the term established by this paragraph, the Public Prosecutor shall immediately notify the General Attorney at the Court of Appeal.

Predicate offenses pursuant to art. 25 of the Legislative Decree 231/2001 - Offenses committed in the relationships with the Public Administration

Art. 314 - Embezzlement

A Public Official or the person in charge of a public service who, because of his office or service has the possession or anyhow the access to money or movable property of others, appropriates them, will be punished with imprisonment from four years to ten years and six months.

Imprisonment will be from six months to three years when the culprit has acted for the sole purpose of making temporary us of them and has returned them immediately.

Art. 316 - Embezzlement with profit taking advantage of someone else's mistake

The Public Official or the person in charge of a public service who, while performing his/her functions or service, taking advantage of someone else's mistake, unduly receives or holds money or if they have other benefits for themselves or a third party, will be punished with imprisonment from six months to three years. The penalty is imprisonment from six months to four years when the offence involves the financial interests of the European Union with a damage or profit that exceeds 100,000 euro.

Art. 317 - of the Criminal Code - Extortion

The Public Official or the person in charge of a public service who, by abusing his assignment or his powers, forces someone to give or unduly promise to him/her or to a third party money or other benefits will be punished with imprisonment from 6 to 12 years.

Art. 318 - of the Criminal Code - Corruption of an official act

The Public Official who, through the exercise of his functions or powers, unduly receives for him/herself or for a third party money or other benefits, or accepts a promise for them, will be punished with imprisonment from 1 to 6 years.

Art. 319 - of the Criminal Code - Corruption of an act contrary to official duties
A Public Official who, in order to omit or delay or have omitted or delayed an act of his office - or to perform or have performed an act contrary to his duties of office - receives for him/herself or for a third party money or other benefits, or accepts a promise of them, will be punished with imprisonment from 6 to 10 years.

Art. 319 *bis* of the Criminal Code - Aggravating circumstances
The penalty will be heavier if the offence referred to in art. 319 involves the assignment of public employment or salaries or pensions. The same applies for the stipulation of contracts concerning the administration to which the Public Official belongs. The illegal payment or reimbursement of taxes is a case in point too.

Art. 319 *ter* of the Criminal Code - Corruption of judicial acts
If the offences provided for in articles 318 and 319 are committed to favor or damage a party in a civil, criminal or administrative trial, the penalty of imprisonment from 6 to 12 years applies.
If the offence is the cause for an unjust sentence of condemnation of someone to imprisonment not exceeding 5 years, the penalty will be imprisonment from 6 to 14 years; if there is an unjust sentence of imprisonment for more than 5 years or of life imprisonment, the penalty will be imprisonment from 8 to 20 years.

Art. 319 *quater* of the Criminal Code - Undue induction to give or promise benefits
Unless the offence constitutes a more serious crime, the Public Official or the person in charge of a public service who, by abusing his/her assignment or powers induces someone to give or promise money or other benefits not due to them or to a third party, will have to face imprisonment from 6 years to 10 years and 6 months.
In the cases provided for in the first paragraph, anyone who gives or promises money or other benefits will be punished with imprisonment up to 3 years, or with imprisonment up to four years when the offence involves the financial interests of the European Union and the damage or profit is over 100,000 euro.

Art. 320 of the Criminal Code - Corruption of a person in charge of a public service
The provisions of articles 318 and 319 apply to the person in charge of a public service too. The penalties cannot be reduced by more than one third.

Art. 321 of the Criminal Code - Penalties for the briber
The penalties foreseen in the first paragraph of art. 318, in art. 319, in art. 319 bis, in art. 319 ter and in art. 320 in relation to the aforementioned assumptions of articles 318 and 319 apply as well to anyone who gives or promises money or other benefits to a public official or person in charge of a public service.

Art. 322 of the Criminal Code - Incitement to corruption

Anyone who offers or promises money or other benefits not due to a Public Official or a person in charge of a public service as they exercise their functions or powers, is subject, if the offer or promise is not accepted, to the penalty established in the first paragraph of article 318 reduced by one third.

May-be the offer or promise of money or benefits to a Public Official or a person in charge of a public service are made to induce them to omit or delay an act of their office, or to do an act contrary to their duties. In this case, if they do not accept the offer or promise, the offender will face the penalty established in article 319 reduced by one third.

The penalty referred to in the first paragraph applies to a Public Official, or person in charge of a public service, who solicits a promise or donation of money or other benefits for the exercise of their functions or powers.

The penalty referred to in the second paragraph applies to a Public Official or person in charge of a public service who solicits a promise or donation of money or other benefits from a private individual for the purposes indicated in article 319.

Art. 322 *bis* of the Criminal Code - Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of the International Criminal Court or of the organs of a EU country, and of officials of EU countries.

The provisions of articles 314, 316, from 317 to 320 and 322, third and fourth paragraphs, also apply:

1) to the members of the Commission of the EU, of the European Parliament, of the Court of Justice and the Court of Auditors of the EU;
2) to officials and agents hired under contract in conformity with the Statute of Officials of the EU or the regimen applicable to agents of the EU;
3) to people ruled by the Member States or by any public or private body of the EU who perform functions corresponding to those of the officials or agents of the EU;
4) to members and employees of entities set up on the basis of the treaties established by EU countries;
5) to those who, within other Member States of the European Union, carry out functions or activities corresponding to those of Public Officials and people in charge of a public service;

5 bis) to judges, the Public Prosecutor, deputy prosecutors, officials and the agents of the International Criminal Court. To people ruled by States belonging to the Treaty establishing the International Criminal Court who perform functions corresponding to those of officials or agents of the International Criminal Court itself. To the members and employees of entities set up in compliance with the Treaty establishing the International Criminal Court;

5ter) to people who carry out functions or activities corresponding to those of public officials and those in charge of a public service in the context of International Public Organizations;

5quater) to members of the International Parliamentary Assemblies or of an International or Supranational Organization. To judges and officials of International Courts;

5 quinquies) to people who perform functions or activities corresponding to those of Public Officials and people in charge of a public service in Non-European Union States, when the offence goes against the financial interests of the Union.
The provisions of articles 319 quater, paragraph 2, 321 and 322, paragraphs 1 and 2, apply as well if money or other benefits are given, offered or promised:
1) to the subjects pointed out in the first paragraph of this article;
2) to people who carry out functions or activities corresponding to those of Public Officials and people in charge of a public service in the context of other foreign States or International Public Organizations. This is when the offense is committed to procure an undue advantage for themselves or others in international economic transactions, or in order to obtain or maintain an economic or financial activity.

The people indicated in the first paragraph are assimilated to public officials if they perform functions corresponding to theirs. In all other cases they are treated the same as the people in charge of a public service.

Art. 323 - Abuse of office

Unless the offence constitutes a more serious crime, the public official or the person in charge of a public service who intentionally procure for themselves or others an unfair financial advantage, or causes unjust damage to third parties, will face imprisonment from one to four years. This is when they do so in carrying out their duties or service, in violation of specific rules of conduct expressly provided for by law or by acts having the force of law. Again, when there are no margins of discretion or by failing to abstain in the presence of one's own interest or that of a close relative or in the other prescribed cases. The penalty is heavier if the advantage or damage is of significant gravity.

Art. 346 *bis* of the Criminal Code - Trafficking of illicit influences

Apart from the cases of participation in the crimes referred to in articles 318, 319, 319-ter and in the corruption crimes referred to in article 322-bis, anyone who, by exploiting or boasting existing or alleged relationships with a public official or a person in charge of a public service, or with one of the other subjects referred to in article 322-bis, improperly forces them to give or promise him/her, or someone else, money or other benefits as the price of their illicit mediation towards a public official, or a person in charge of a public service, or one of the other subjects referred to in article 322-bis, will face imprisonment from one year to four years and six months. This applies as well in case of a forced remuneration in relation to the exercise of their functions or powers.
The same penalty is applied to anyone who unduly gives or promises money or other benefits. The penalty is heavier if the person who unduly forces to give or promise money or other benefits to him/herself or others holds the status of public official or person in charge of a public service.
The penalties are likewise heavier if the offences are committed in relation to the exercise of judicial activities, or to remunerate the public official or the person in charge of a public service or one of the other subjects referred to in Article 322-bis in relation to the fulfillment of an act contrary to official duties. The same applies if the offender forces the omission or delay of an act of their office.

If the facts are particularly tenuous, the penalty will be reduced.

Predicate offenses pursuant to art. 25 *bis* of the Legislative Decree 231/2001 - Crimes of false nummario

Art. 453 co. 5 of the Criminal Code - Counterfeiting of currency, spending and introduction into the State of false money prior to an agreement

Anyone who counterfeits national or foreign currencies, having legal tender in the Italian State or outside it, will be punished with imprisonment from 3 to 12 years and with a fine from € 516 to € 3,098; as well as anyone who alters genuine coins in any way, giving them the appearance of a higher value;

1)The same applies to whoever, not being involved in the actual counterfeiting or alteration, has taken an agreement with the counterfeiters or an intermediary to introduce into the territory of the State or hold, spend or otherwise put into circulation counterfeited or altered money.

2) The penalty above is also applied to anyone who, in order to put them into circulation, purchases or anyhow receives counterfeited or altered money from those who falsified it or from an intermediary;

3) Whoever is legally authorized to issue money and improperly manufactures, by abusing the tools or materials in his/her possession, a quantity of it in excess of the requirements will face the same penalty.

4) The penalty will be reduced by one third when the conduct referred to in the first and second paragraphs relates to money that does not have legal tender yet, but when its starting term has already been fixed.

Art. 454 of the Criminal Code - Alteration of money

Anyone who alters money of the type pointed out in the previous article and somewhat decreases its value or, with respect to such altered money, commits any of the offences as per points 3 and 4 of said article, will be punished with imprisonment from 1 to 5 years and with a fine from € 103 to € 156.

Art. 455 of the Criminal Code - Spending and introduction into the State without taking an agreement, for counterfeited money

Anyone who, apart from the cases provided for by the two previous articles, introduces into the territory of the State, purchases or holds counterfeited or altered money in order to put them into circulation, or spends it, or otherwise puts it into circulation, will have to face the penalties established in the aforementioned articles reduced to a half.

Art. 457 of the Criminal Code - Spending of counterfeited money received in good faith

Anyone who has received in good faith counterfeited or altered money and spends it, or otherwise puts it into circulation, will be punished with imprisonment up to 6 months or a fine of up to € 1,032.

Art. 459 of the Criminal Code - Falsification of duty stamps and their introduction into the State, their purchase, possession or circulation.
The provisions of articles 453, 455 and 457 apply to the counterfeiting or alteration of duty stamps too, to their introduction into the territory of the State or their purchase, possession and circulation. Nonetheless, the penalties for that are reduced by a third.
In compliance with the Criminal Law, for duty stamps you mean stamped paper, revenue stamps, postage stamps, and other similar values according to the Special Laws.

Art. 460 of the Criminal Code - Counterfeiting of watermark paper used to manufacture public credit cards or duty stamps
Anyone who counterfeits the watermark paper used to manufacture the public credit cards or duty stamps, or anyone who buys, holds or alienates such counterfeited paper will be punished, unless the offence constitutes a more serious crime, with imprisonment from 2 to 6 years and with a fine from € 309 to € 1,032.

Art. 461 of the Criminal Code - Manufacture or possession of watermarks, tools meant for the forgery of money, revenue stamps or watermark paper
Anyone who manufactures, buys, holds or alienates watermarks, computer programs and data, or tools meant for the counterfeiting or alteration of money, revenue stamps or watermark paper will be punished, unless the offence constitutes a more serious crime, with imprisonment from 1 at 5 years and with a fine from € 103 to € 516.

Art. 464 of the Criminal Code - Use of counterfeited or altered revenue stamps
Anyone who, without being involved in counterfeiting or altering makes use of counterfeited or altered duty stamps will be punished with imprisonment up to 3 years and a fine up to 516 euro.
If such values have been received in good faith, the penalty provided for in art. 457 will be reduced by one third.

Art. 473 of the Criminal Code - Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs
Whoever is aware of the existence of the industrial property title and counterfeits or alters national or foreign brands or distinctive signs of industrial products, or anyone who without being involved in counterfeiting or alteration makes use of such counterfeited or altered trademarks or signs, will be punished with imprisonment from 6 months to 3 years and with a fine from € 2,500 to € 25,000.
Anyone who counterfeits or alters national or foreign patents, designs or industrial models or, without being involved in counterfeiting or alteration, makes use of such patents, will have to face the penalty of imprisonment from one to four years and will have to pay a between € 3,500 and € 35,000.
The offenses provided for in the first and second paragraphs are punishable on condition that the rules of internal laws, community regulations and international conventions on the protection of intellectual or industrial property have been observed.

Art. 474 of the Criminal Code - Introduction into the State and trade of products with false signs.
Apart from the cases of concurrence in the offenses provided for in Article 473, anyone who introduces in the territory of the State domestic or foreign industrial products with counterfeited or altered trademarks or other distinctive signs to make a profit will be punished with imprisonment from 1 to 4 years and with a fine from € 3,500 to € 35,000.
Concurrence in counterfeiting, alteration and introduction into the territory of the State is a case apart. Anyone who holds or offers for sale, puts into circulation the products referred to in the first paragraph will be punished with imprisonment up to 2 years and with a maximum fine of € 20,000.
The crimes provided for in the first and second paragraphs are punishable on condition that the rules of internal laws, community regulations and international conventions on the protection of intellectual or industrial property have been observed.

Predicate offenses pursuant to art. 25 *bis* 1 of the Legislative Decree 231/2001 - Crimes against industry and commerce.

Art. 513 of the Criminal Code - Upset freedom of industry or trade
Unless the offence constitutes a more serious crime, anyone who uses violence against things or fraudulent means to prevent or upset the activity of an industry or trade will be punished, upon complaint by the injured party, with imprisonment up to 2 years and with a fine from € 103 to € 1,032.

Art. 513 *bis* of the Criminal Code - Unlawful competition with threats or violence
Anyone who performs a commercial, industrial or otherwise productive activity and uses unfair competition with violence or threats will be punished with imprisonment from 2 to 6 years.

Art. 514 of the Criminal Code - Fraud against national industries
Anyone who puts up for sale or otherwise puts into circulation on national or foreign markets industrial products, with counterfeited or altered names, trademarks or distinctive signs, causes harm to the national industry and will be punished with imprisonment from 1 to 5 years and with a fine of not less than 516 euros.

Art. 515 of the Criminal Code - Fraud in doing trade
Unless the offence constitutes a more serious crime, anyone who has a commercial activity or a shop open to the public and delivers to the buyer a chattel that by origin, quality and/or quantity is not the one agreed upon, will be punished with imprisonment up to 2 years or with a fine of up to € 2,065.
If it is a deal of precious objects, the penalty is imprisonment up to 3 years or a fine of no less than 103 euro.

Art. 516 of the Criminal Code - Sale of non-genuine food substances granted as genuine
Anyone who sells or otherwise markets non-genuine food substances granting they are genuine will be punished with imprisonment up to 6 months or a fine of up to € 1,032.

Art. 517 of the Criminal Code - Sale of industrial products with misleading signs

Unless the crime is not provided for by another law, anyone who sells or otherwise puts into circulation intellectual works or industrial products with national or foreign names, trademarks or distinctive signs, capable of misleading the buyer as to their origin or quality, will be punished with imprisonment up to 2 years and a fine of up to 20 thousand euro.

Art. 517 *ter* of the Criminal Code - Manufacture and trade of goods produced throug encroachment of industrial property titles

Without prejudice to the application of articles 473 and 474, anyone who is aware of industrial property titles and manufactures or industrially uses objects or other goods through the encroachment of such titles, will be punished, upon complaint of the offended party, with imprisonment up to 2 years and a fine of up to 20 thousand euro.

The same penalty is subject to anyone who, in order to make a profit, introduces into the territory of the State, holds for sale, puts up for sale with a direct offer to consumers or in any case puts into circulation the goods referred to in the first paragraph.

The provisions of articles 474 bis, 474 ter, second paragraph and 517 bis, second paragraph, apply.

The offenses provided for in the first and second paragraphs are punishable as long as the rules of internal laws, community regulations and international conventions on the protection of intellectual or industrial property have been observed.

Art. 517 *quater* of the Criminal Code - Counterfeiting of geographical indications or denominations of origin of agri-food products

Anyone who counterfeits or otherwise alters geographical indications or designations of origin of agri-food products will be punished with imprisonment up to 2 years and a fine of up to € 20,000.

The same penalty will be applied to anyone who, in order to profit from it, introduces into the territory of the State, holds for sale, puts up for sale with a direct offer to consumers or anyhow puts into circulation the same products with counterfeited indications or denominations.

The provisions of articles 474 bis, 474 ter, paragraph 2, and 517 bis, paragraph 2 are applied. The offenses provided for in the first and second paragraphs are punishable on condition that the provisions of internal laws, community regulations and international conventions on the protection of geographical indications and designations of origin of agri-food products have been observed.

Predicate offenses pursuant to art. 25 *ter* of the Legislative Decree 231/2001 - Corporate offenses

Art. 2621 of the Italian Civil Code - False corporate communications

What follows is without prejudice of the cases provided for by art. 2622. The administrators, directors, general managers, managers in charge of preparing corporate accounting documents, auditors and liquidators who, in order to obtain an unfair profit for themselves or others act as follows, will be punished with imprisonment from 1 to 5 years. This is when, knowingly and misleadingly, they expose in financial statements, reports or other corporate communications directed to shareholders or the public (in conformity with the law) facts that are not true, or when they omit facts whose disclosure is required by law on the economic, equity or financial situation of the company or group it belongs to.

The same penalty applies if the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.

Art. 2621 *bis* of the Italian Civil Code - Minor facts

Unless the facts referred to in art. 2621 constitute a more serious crime; the penalty from 6 months to 3 years applies if it is a minor offence i.e., taking into account the nature and size of the company and the methods or effects of the offence.

Unless they constitute a more serious crime, the same penalty referred to in the previous paragraph applies when the facts referred to in article 2621 concern companies that do not exceed the limits indicated in the second paragraph of art. 1 of the Royal Decree of 16 March 1942, n. 267. In this case, the company, shareholders, creditors or other recipients of the corporate communication can prosecute the crime upon complaint.

Art. 2622 of the Italian Civil Code - False corporate communications of listed companies

The administrators, general managers, managers responsible for preparing the corporate accounting documents, statutory auditors and liquidators of companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union will be punished with imprisonment from 3 to 8 years if they act as follows. This is when, in order to obtain for themselves or for others an unfair profit, they expose, knowingly and misleadingly, in financial statements, in reports, or in other corporate communications directed to shareholders or to the public, facts that do not correspond to the truth. This is also when they omit relevant facts, whose disclosure is required by law, on the economic, patrimonial and financial situation of the company or group it belongs to.

The companies pointed out in the previous paragraph are equivalent to:
1) companies issuing financial instruments for which a request for admission to trading on a regulated market in Italy or in another country of the European Union has been submitted;
2) companies issuing financial instruments admitted to trading on an Italian multilateral trading system;
3) companies that control companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union;
4) companies that appeal to public savings or that in any case manage it. The provisions referred to in the preceding paragraphs apply even if the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.

Art. 2625 of the Italian Civil Code - Prevention of control
The administrators who prevent or otherwise hinder, by concealing documents or with other suitable tricks, the performance of the activities of control legally attributed to the shareholders or other corporate bodies, will be punished with a pecuniary administrative sanction of up to 10,329 euro.
If their conduct has caused damage to the shareholders, a term of imprisonment of up to one year is applied. The injured party will sue them.
The penalty is doubled in case of companies with securities listed on regulated markets in Italy or in other States of the European Union, or when their titles are spread among the public to a significant extent pursuant to article 116 of the Consolidated Text referred to in The Legislative Decree of February 24, 1998, n. 58.

Art. 2626 of the Italian Civil Code - Undue restitution of contributions
Except in cases of legitimate reduction of the share capital, the administrators who return, even if simulated, the contributions to the shareholders or release them from the obligation to carry them out, will be punished with imprisonment up to 1 year.

Art. 2627 of the Italian Civil Code - Illegal distribution of profits and reserves
Unless the offence constitute a more serious crime, the administrators who distribute profits, or profits in advance not yet acquired, or profits that are destined to reserves by law, or should they distribute reserves including those not made-up with profits that cannot be distributed by law, will be punished with imprisonment up to 1 year.
The return of profits or the replenishment of reserves before the deadline set for the approval of the financial statements extinguishes the offense.

Art. 2628 of the Italian Civil Code - Unlawful operations with company shares or quotas of subsidiaries.
Exception made for the cases permitted by law, the administrators who purchase or subscribe for shares or quotas causing damage to the integrity of the share capital, or to

the reserves that cannot be distributed by law, will be punished with imprisonment up to 1 year.
The same penalty applies to the administrators who, unless permitted by law, purchase or subscribe for shares or quotas of subsidiaries causing damage to the share capital or to the reserves that cannot be distributes by law.
If the share capital or reserves are replenished before the set deadline for the approval of the financial statements on such and such financial year the offense is extinguished.

Art. 2629 of the Italian Civil Code - Transactions to the detriment of creditors

Upon complaint of the injured party the administrators who, in violation of the provisions of the law to protect creditors, carry out reductions in the share capital or merges or splits with another company causing damage to creditors, will be punished with imprisonment from 6 months to 3 years.
Compensation for damage to creditors before judgment extinguishes the offense.

Art. 2629 *bis of the Italian Civil* Code - Failure to inform about the conflict of interests
May-be an administrator or a member of the Board of Directors of a company with securities listed on regulated markets in Italy or in another EU country violates the obligations provided for art. 2391, paragraph 1. This applies also when the securities are widely spread among the public pursuant to art. 116 of the Consolidated Act as per the Legislative Decree 24 February 1998, no. 58 and subsequent amendments. The same is for or a person subject to supervision pursuant to the aforementioned Consolidated Act as per the Legislative Decree of 1st September 1993, no. 385, as per the Legislative Decree of 7th September 2005, n. 209 or as per the Legislative Decree of 2nd April 1993, n. 124.
If the violation to art. 2391, paragraph 1 causes damages to the company or a third party such person will be punished with imprisonment from 1 to 3 years.

Art. 2391 of the Italian Civil Code - Interests of the administrators
An administrator who has any interest of his/her own, or on behalf of a third party, in a specific company transaction must give notice of it to the other administrators and to the Board of Statutory Auditors. He/she must make clear the nature, terms, origin and extent of the transaction. If he/she is the Chief Executive Officer, he/she must also refrain from carrying out the transaction by appointing the same to the collegial body. If he/she is the Sole Director, he/she must also give notice of it at the first useful meeting.
For the cases provided for in the previous paragraph, the resolution of the Board of Directors must adequately justify the reasons for the transaction and convenience for the company.
There may be non-compliance with the provisions of the two preceding paragraphs of this article, i.e. the resolutions of the Board or the Executive Committee are taken with the decisive vote of the administrator concerned and this may cause damage to the company. In this case, the Directors and the Board of Statutory Auditors can challenge the resolutions taken within 90 days from their date. Those who consented with their vote to the resolution cannot make the appeal if the obligations of information provided for in the first paragraph have been fulfilled. At any rate, the rights acquired in good faith by third

parties based on actions carried out following the execution of the resolution will be safeguarded. Such administrator is liable for the damages caused to the company for his/her action or omission. He/she is also liable for damages to the company derived from the use to his/her own benefit, or that of third parties, of data, news or business opportunities exploited in the exercise of his/her office.

Art. 2632 of the Italian Civil Code - Fictitious capital formation

Administrators and contributing shareholders who, even in part, form or fictitiously increase the share capital by allocating shares or quotas to an overall extent greater than the amount of the share capital will face imprisonment up to 1 year. The same applies in case of mutual subscription for shares or quotas, significant overvaluation of the contributions of goods in kind, of credits, or of the company's assets in the event of transformation.

Art. 2633 of the Italian Civil Code - Undue distribution of company assets by the liquidators

The liquidators who, by dividing the corporate assets among the shareholders before the payment of the corporate creditors or the setting aside of the sums necessary to satisfy them cause damage to the creditors, will be punished, upon complaint of the injured party, with imprisonment from 6 months to 3 years .

Art. 2635 of the Italian Civil Code - Corruption between private individuals

Unless the offence gives origin to a more serious crime, companies' or private entities' administrators, general managers, managers responsible for preparing corporate accounting documents, statutory auditors and liquidators will be punished with imprisonment from 1 to 3 years in the following case. When they, even through third parties, solicit or receive, for themselves or for others, money or other benefits not owed or accept the promise of them in order to accomplish or omit an act in violation of the obligations of loyalty or concerning their office. The same penalty applies if the offense is committed by someone in the company who exercises managerial functions different from those performed by the subjects mentioned in the sentence above.

The penalty of imprisonment up to one year and six months applies if the offense is committed by whoever is subject to the management or supervision of one of the individuals pointed out in the first paragraph.

Anyone who, even through a third party, offers, promises or gives money or other benefits not due to the people mentioned in the first and second paragraphs, will be punished with the penalties provided for therein.

The penalties established in the preceding paragraphs are doubled in the case of companies with securities listed on regulated markets in Italy or in other states of the European Union. The same applies when such titles are spread among the public to a significant extent pursuant to Article 116 of the Consolidated Text about financial intermediation, as per the Legislative Decree of 24th February 1998, n. 58 and subsequent amendments.

Without prejudice to the provisions of article 2641, the extent of the confiscation for equivalent value cannot be less than the value of the benefits given, promised or offered.

Art. 2635 *bis* of the Italian Civil Code - Incitement to corruption between private individuals

Anyone who offers or promises money or other benefits not due to companies' or private entities' administrators, general managers, managers in charge of preparing corporate accounting documents, auditors and liquidators is subject, if the offer or promise is not accepted, to the penalty referred to in the first paragraph of art. 2635 reduced of one third.
The same applies to anyone making such offer or promise to those who work in the said companies or entities with managerial functions. The penalty is because they do so in order to induce them to perform or omit an act in violation of the obligations pertaining their loyalty or office.
The above penalty is also applied to companies' or private entities' administrators, general managers, managers in charge of preparing corporate accounting documents, auditors and liquidators, as well as to those who work in them with the exercise of managerial functions. Such penalty applies if they solicit for themselves or for others, even through a third party, a promise or donation of money or other benefits to accomplish or to omit an act in violation of the obligations pertaining their loyalty or office. The penalty applies if the solicitation is not accepted.

Art. 2636 of the Italian Civil Code - Unlawful influence on the assembly

Anyone who with simulated or fraudulent acts forms the majority in the meetings in order to procure an unfair profit for him/herself or others will be punished with imprisonment from 6 months to 3 years.

Art. 2637 of the Italian Civil Code - Stock manipulation

Anyone who by spreading false information, or through simulated transactions or other devices causes a significant alteration in the price of listed and unlisted financial instruments, or for which there is no request for admission to trading on a regulated market, is punishable with imprisonment from1 to 5 years. By doing so they significantly affect the trust that the public places in the capital stability of banks or banking groups.

Art. 2638 of the Italian Civil Code – hindering the exercise of the functions of public supervisory authorities

Companies' or other entities' administrators, general managers, managers responsible for preparing corporate accounting documents, statutory auditors and liquidators and other subjects undergoing by law the public supervisory authorities, or subject to obligations towards them, will face imprisonment from 1 to 4 years if the instance that follows occurs.
When they expose to the supervisory authorities facts that do not correspond to the truth, even if they have not been assessed yet, about the economic, patrimonial or financial situation of the supervised people. They might do so along the communications they have to provide to the aforementioned authorities by law in order to hinder the exercise of their supervisory functions. For the same reason, they might conceal with fraudulent means, fully or partly, information they should give. The same penalty applies when the false or concealed information relates to assets owned or administered by such companies or entities on behalf of third parties.

The administrators, general managers, managers responsible for preparing corporate accounting documents, statutory auditors and liquidators of companies or entities and other people undergoing by law the public supervisory authorities, or subject to obligations towards them, will face the same penalty if the following instance occurs. When they obstruct the functions of the supervisory authorities by omitting to give the information due. The penalty is doubled in case of companies with securities listed on regulated markets in Italy or in other States of the European Union, or when they are spread among the public to a significant extent pursuant to article 116 of the Consolidated Text referred to in the Legislative Decree of February 24th , 1998, n. 58.
According to the Criminal Law, the authorities and resolution functions referred to in the Decree transposing the Directive 2014/59 / EU are equivalent to the Supervisory Authorities and their functions.

Predicate offenses pursuant to art. 25
Predicate offences pursuant to art. 25 *quater* of the Legislative Decree 231/2001 - Crimes with the purpose of terrorism and subversion of the democratic order provided for by the Criminal Code and the Special Laws.

Art. 3 L. 7/2003 - crimes with the purpose of terrorism or subversion of the democratic order.
In relation to the commitment of crimes having the purpose of terrorism or subversion of the democratic order as provided for by the criminal code and the special laws, the following pecuniary sanctions are applied to the entity:
If the offense involves a prison sentence of less than 10 years, the pecuniary sanction is from 200 to 700 quotas;
If the offense is punished with a prison sentence of not less than 10 years or life imprisonment, the pecuniary sanction varies from 400 to 1000 quotas;
In cases of conviction for one of the crimes pointed out in paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2, are applied for a duration of not less than one year. If the entity or one of its organizational units is permanently used for the sole or prevalent purpose of allowing or facilitating the commitment of the offenses indicated in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to article 16 is applied. , paragraph 3.
The provisions of paragraphs 1, 2 and 3 also apply in relation to the commitment of crimes other than those indicated in paragraph 1 that have anyway been committed in violation of the provisions of Article 2 of the International Convention for the Suppression of terrorist financing done in New York on 9 December 1999.

Predicate offenses pursuant to art. 25
Predicate offences pursuant to art. 25 *quater* 1 of the Legislative Decree 231/2001 - Practices of mutilation of the female genital organs.

Art. 583 *bis* of the Criminal Code - Practices of mutilation of female genital organs
Anyone who, in the absence of therapeutic needs, causes a mutilation of the female genital organs will be punished with imprisonment from four to twelve years. For the purposes of this article, clitoridectomy, excision, infibulation, and any other practice that causes effects of the same type are understood as female genital mutilation practices.
Anyone who, in the absence of therapeutic needs, causes, in order to impair sexual functions, injuries to the female genital organs other than those indicated in the first paragraph, resulting in a disease of the body or mind, will be punished with imprisonment from three to seven years. The penalty is reduced up to two thirds if the injury is minor.
The penalty is increased by a third when the practices referred to in the first and second paragraphs are committed to the detriment of a minor, or if the offense is committed for profit. The conviction or the application of the penalty at the request of the parties pursuant to article 444 of the Code of Criminal Procedure for the offense referred to in this article entails respectively, if the parent or guardian commit the offense:
1) forfeiture of the exercise of parental responsibility;
2) perpetual disqualification from any office pertaining to guardianship, curatorship and support administration.

The provisions of this article also apply when the offense is committed abroad by an Italian citizen or a foreigner residing in Italy, or to the detriment of an Italian citizen or a foreigner residing in Italy. In this case, the guilty party will be punished at the request of the Minister of Justice.

Predicate offenses pursuant to art. 25
Predicate offences pursuant to art. 25 *quinquies* of the Legislative Decree 231/2001 - Crimes against individual personality.

Art. 600 of the Criminal Code - Reduction or maintenance in slavery or servitude
Anyone who exercises powers over a person corresponding to those of the right of ownership, or reduces or maintains a person in a state of continuous subjection forcing him/her to work, or to a sexual performance, or to beg, or otherwise to carry out illegal activities that involve exploitation such as undergoing the removal of organs, will be punished with imprisonment from 8 to 20 years.
The reduction or maintenance in a state of subjection takes place when such behavior is reached through violence, threat, deception, abuse of authority, or by taking advantage of a situation of vulnerability, physical or mental inferiority, or a situation of need. Again, when the person is given money, or has been promised it, by those exercising authority and power over him/her, even if it is just some other advantages.

Art. 600 *bis* of the Criminal Code - Child prostitution
The punishment with imprisonment from 6 to 12 years and a fine from 15,000 euro to 150,000 euro are for anybody who:
1) Recruits for, or induces a person under the age of 18 into prostitution;
2) Favors, exploits, organizes and controls the prostitution of a person under the age of 18, or otherwise profits from it.

Unless the offence constitutes a more serious crime, anyone who engages in sexual acts with a minor aged between fourteen and eighteen in exchange for a compensation in money or other benefits, even if only promised, will be punished with imprisonment from one to six years and with a fine between € 1,500 and € 6,000.

Art. 600 *ter* of the Criminal Code - Child pornography and recruitment
The punishment with imprisonment from 6 to 12 years and with a fine from 24,000 euro to 240,000 euro are for anyone who:
1) Puts up pornographic exhibitions or shows, or produces pornographic material using minors under the age of eighteen;
2) Recruits children under the age of eighteen or induces them to take part in pornographic performances or shows, or otherwise makes up a profit from such shows.
Anyone who trades in the pornographic material referred to in the first paragraph is subject to the same penalty;
3) Anyone who, apart from the cases referred to in the first and second paragraphs, through any means, including electronics, distributes, discloses, spreads or advertises such pornographic material as per the first paragraph, will face imprisonment from 1 to five years and a fine ranging from 2,582 euro to 51,645 euro. The same penalty applies for anyone who spreads or discloses news or information aimed at recruiting or sexually exploiting minors under the age of eighteen. is punishable with imprisonment from one to five years and a fine ranging from 2,582 to 51,645 euros.

Predicate offenses pursuant to art. 25

4) Whoever, apart from the cases referred to in the first, second and third paragraphs, offers or transfers to others, even free of charges, the pornographic material referred to in the first paragraph, will be punished with imprisonment up to three years and a fine from € 1,549 to € 5,164. In the cases provided for in the third and fourth paragraphs, the penalty will be increased by not more than two thirds if the pornographic material is a large quantity.

Unless the offence constitutes a more serious crime, anyone who attends pornographic performances or shows involving minors under the age of eighteen will be punished with imprisonment up to three years and a fine between € 1,500 and € 6,000.
For the purposes of this article, child pornography means any representation, by all means, of a child under the age of eighteen involved in explicit, real or simulated sexual activities, or any representation of the sexual organs of a child under the age of eighteen for sexual purposes .

Art. 600 *quater* of the Criminal Code - Possession of pornographic material
Anyone who, apart from the instances provided for by article 600 ter, knowingly procures or holds pornographic material made by using minors under the age of 18, will be punished with imprisonment up to 3 years and a fine of not less than 1,549 euro. The penalty will be heavier without exceeding two thirds more if the material held is a large quantity.

Art. 600 *quater* 1 of the Criminal Code - Virtual pornography
The provisions of articles 600 ter and 600 quarter, apply as well when the pornographic material depicts virtual images made by using entire or partial pictures of minors, under the age of 18. The penalty is reduced by one third though.
By virtual images, we mean pictures created with graphic processing techniques not associated as a whole, or partly, with real situations, and whose quality of reproduction makes non-real situations appear as real.

Art. 600 *quinquies* of the Criminal Code - Tourist initiatives aimed at exploiting juvenile prostitution
Anyone who organizes or advertises trips aimed at the fruition of prostitution activities to the detriment of minors, or that include such activity, will be punished with imprisonment from 6 to 12 years and with a fine from € 15,493 to € 159,937.

Art. 601 of the Criminal Code - Human trafficking
Anyone who recruits, introduces into the territory of the State, transfers even outside it, transports, transfers authority over a person, hosts one or more people who are in the conditions referred to in 'article 600, will be punished with imprisonment ranging from 8 to 20 years. The same applies to someone who has such bad behavior with one person or more people through deception, violence, threats, abuse of authority, or takes advantage of a situation of vulnerability, physical or mental inferiority, or necessity. And in order to do so they give or promise money or other advantages to the person or people who exert power on them, by inducing or forcing them to work, sexually expose themselves, or to beg, or anyway carry out illegal activities involving their exploitation or having to undergo the removal of organs.
To the same penalty is subject anyone who, even without taking into account the modalities referred to in the first paragraph, has such bad behavior towards minors.

Art. 602 of the Criminal Code - Purchase or sale of slaves

Whoever, except for the cases pointed out in article 601, acquires or alienates or transfers a person who is in one of the conditions referred to in article 600 will be punished with imprisonment from 8 to 20 years.

Art. 603 *bis* of the Criminal Code - Illicit intermediation and exploitation of labor

Unless the offence constitutes a more serious crime, the punishment with imprisonment from 1 to 6 years and a fine varying from 500 euro and 1,000 euro are for anyone who:

a) Recruits labor to be appointed to third parties for work in conditions of exploitation taking advantage of the state of need of the workers;
b) Uses, hires, or employs labor, through the intermediation activity referred to in number 1) as well, subjecting workers to conditions of exploitation and taking advantage of their state of need.

If the offences are committed through violence or threats, the penalty of imprisonment from 5 to 8 years and a fine of between 1,000 and 2,000 euro for each worker recruited are applied.

For the purposes of this article, the existence of one or more of the following conditions constitutes an indication of exploitation:

1) The repeated payment of wages in a way that is clearly different from the National or Territorial Collective Agreements stipulated by the most representative Trade Unions at a national level, or anyway a disproportionate payment according to the quantity and quality of the work performed;
2) The repeated violation of the legislation relating to working hours, i.e. periods of rest, weekly rest periods, compulsory leave, holidays;
3) The existence of violations of the rules on safety and hygiene in the workplace;
4) Bad working conditions with degrading surveillance methods and housing conditions.

The following occurrences are a specific aggravating circumstance and involve a heavier penalty increased from one third to a half:

The fact that the number of recruited workers exceeds 3;

The fact that one or more of the subjects recruited are minors of non-working age;

When the offence has been committed by exposing the exploited workers to situations of serious danger taking into account the type of services performed and the working conditions.

Art. 609 *undecies* of the Criminal Code - Solicitation of minors

Anyone who lures a child under the age of 16 to commit the offenses referred to in articles 600, 600 bis, 600 ter and 600 quater, or in connection with the pornographic material referred to in article 600 quater 1, 600 quinquies, 609 bis, 609 quater, 609 quinquies and 609 octies, will be punished with imprisonment from 1 to 3 years if the fact no longer constitutes a serious crime. With solicitation, we mean any act aimed at stealing the trust of the minor through artifice, flattery, or threats put in place through the internet or other networks or means of communication too.

Predicate offenses pursuant to art. 25 *sexies* of the Legislative Decree 231/2001 - Crimes of market abuse

Art. 184 of the Legislative Decree 58/1998 - Abuse of privileged information

Anyone who is in possession of privileged information by virtue of their capacity as a member of administration, management or control bodies, because of their participation in the company's capital, or because they perform a working activity, or they have a profession or function or an office including public ones, will be punished with imprisonment from 1 to 6 years and a fine of between 20,000 and 3 million euro if:

a) He/she, making use of this information, purchases, sells or carries out other transactions, directly or indirectly, on his/her own account or on behalf of third parties with financial instruments;

b) communicates this information to others, outside his/her normal working activity, profession, function or office or based on a market survey carried out pursuant to Article 11 of EU Regulation no. 596/2014;

c) Recommends or induces others, according to this information, to carry out some of the operations indicated in letter a).

The same penalty referred to in paragraph 1 applies to anyone who, being in possession of privileged information carries out any of the actions referred to in said paragraph in order to prepare or execute criminal activities.

The judge can increase the fine up to three times, or up to the greater amount of 10 times the product or profit obtained from the offense when, due to the relevant offensiveness of the crime, to the personal qualities of the perpetrator, or to the extent of the product or profit achieved by the crime, it appears inadequate even if applied to the maximum.

May-be the transactions relate to the financial instruments referred to in Article 180, paragraph 1, letter a), numbers 2), 2bis) and 2ter), and are limited to the financial instruments whose price or value depends on the price or value of a financial instrument pursuant to numbers 2) and 2bis). I.e. they have an effect on this price or relate to auctions on an auction platform authorized as a regulated market of emission allowances. In this case, the penalty is a fine up to 103,291 euro and an imprisonment up to 3 years.

Art. 185 of the Legislative Decree 58/1998 - Market manipulation

Anyone who spreads false information, or carries out simulated transactions or employs other artifices causing a significant alteration in the price of financial instruments, will be punished with imprisonment from 1 to 6 years and a fine ranging between € 20,000 and € 5 million.

Anyone who has committed the offense by means of purchase and sale orders, or transactions carried out for legitimate reasons and in accordance with accepted market practices, pursuant to Article 13 of EU Regulation no. 596/2014, is not punishable.

The Judge can increase the fine up to three times or up to the greater amount of 10 times the product or profit obtained from the offense when, due to the relevant offensiveness of the crime, to the personal qualities of the perpetrator or to the extent of the product or profit achieved by the crime, it appears inadequate even if applied to the maximum.

May-be the transactions relate to the financial instruments referred to in Article 180, paragraph 1, letter a), numbers 2), 2bis), 2ter), and are limited to the financial instruments whose price or value depends on the price or value of a financial instrument referred to in numbers 2) and 2bis). I.e. they have an effect on such price or value, or relate to auctions on an auction platform authorized as a regulated market of emission allowances. In this case, the penalty is a fine up to euro 103,291 and up to 3 years' imprisonment. The provisions of this article also apply:

a) To the offences concerning spot contracts on commodities that are not wholesale energy products capable of causing a significant alteration in the price or value of the financial instruments referred to in Article 180, paragraph 1, letter a);
b) To the offences concerning the financial instruments, including derivative contracts or derivative instruments for the transfer of credit risk capable of causing a significant alteration in the price or value of a spot commodity contract. This when the price or value depends on the price or value of such financial instruments;
c) The offences concerning the benchmarks.

Predicate offenses pursuant to art. 25 *septies* of the Legislative Decree 231/2001 - Crimes of manslaughter or causing serious or very serious injuries committed in violation of the accident prevention rules or the rules on the protection of health and safety at work

Art. 589 of the Criminal Code - Manslaughter [committed in violation of the rules on protection of health and safety at work, Legislative Decree n. 81/2008]
Anyone guilty of causing the death of a person will be punished with imprisonment from 6 months to 5 years. If the offense is committed in violation of the rules for the prevention of accidents at work, the penalty is imprisonment from 2 to 7 years.
If the offense is committed by exercising abusively a profession for which a special qualification of the State or of a sanitary art is required, the penalty is imprisonment from 3 to 10 years.
In the event of the death of several people, or the death of a person or more people and injuries to one or more persons, the penalty applied is the one that ought to be inflicted for the most serious of the violations committed increased up to its triple without exceeding 15 years' imprisonment.

Art. 590 of the Criminal Code - Negligent personal injuries
Anyone who causes personal injury to others through negligence will be punished with imprisonment up to 3 months or a fine up to € 309.
If the injury is serious, the penalty is imprisonment from 1 to 6 months or a fine from € 123 to € 619; if it is very serious, imprisonment from 3 months to 2 years or a fine from € 309 to € 1,239.
If the offences referred to in the second paragraph are committed in violation of the rules for the prevention of accidents at work, the penalty for serious injuries is imprisonment from 3 months to 1 year or a fine from € 500 to € 2,000. The penalty for very serious injuries is imprisonment from 1 to 3 years.
If the offences referred to in the second paragraph are committed by abusively exercising a profession for which a special qualification of the State or of a sanitary art is required, the penalty for serious injuries is imprisonment from 6 months to 2 years. However, the penalty for very serious injuries is imprisonment from 1 year and 6 months to 4 years.
In case of injuries to more than one person, the penalty applied is the one that ought to be inflicted for the most serious of the violations committed increased up to three times without exceeding, though, 5 years' imprisonment.
This offence is punishable upon complaint by the injured person exception made for the cases provided for in the first and second paragraphs. The punishment in case of negligent personal injury is limited to the offenses committed in violation of the rules for the prevention of accidents at work, or because of lack of hygiene, or causing an occupational disease.

Predicate offenses pursuant to art. 25 *octies* of the Legislative Decree 231/2001 – Receiving stolen money or goods, money laundering and use of money, goods or benefits of illicit origin

Art. 648 of the Criminal Code – Receiving stolen money or goods

Apart from the cases of crime conspiracy, whoever buys, receives, or conceals money or goods deriving from any crime in order to make a profit for him/herself or others will be punished with imprisonment from 2 to 8 years and with a fine from 516 euro to 10,329 euro. The same applies to anyone who interferes in making someone else buy, receive or conceal money or goods. The penalty is heavier when the offence concerns money or goods deriving from aggravated robbery crimes pursuant to art. 628, paragraph 3, from aggravated extortion pursuant to art. 629, paragraph 2, or from aggravated theft pursuant to art. 625, paragraph 1, no. 7bis.

The penalty is imprisonment up to 6 years and a fine up to 516 euros if the offense is particularly tenuous.

The provisions of this article also apply when the perpetrator of the crime, from which the money or goods derive, is not attributable or is not punishable, or when there is no condition of admissibility related to such crime.

Art. 648 *bis* of the Criminal Code - Money laundering

Crime conspiracy apart, anyone who replaces or transfers money, goods or other benefits deriving from a non-culpable crime, or carries out other operations related to them aimed at hindering the identification of their criminal origin, will be punished with imprisonment from 4 to 12 years and with a fine from € 1,032 to € 15,493.

The penalty is heavier when the offense is committed by exercising a professional activity.

There is a reduction of penalty if the money, goods or other benefits derive from a crime for which a prison sentence of less than 5 years is established. The last paragraph of article 648 applies.

Art. 648 *ter* of the Criminal Code - Use of money, goods or benefits of illicit origin

Apart from crime conspiracy and the cases provided for in articles 648 and 648 *bis,* anyone who uses for economic or financial activities money, goods or other benefits deriving from a crime will be punished with imprisonment from 4 to 12 years and with a fine from 5,000 euro to 25,000 euro.

The penalty is heavier when the offense is committed by exercising a professional activity.

There is a reduction of penalty in the case referred to in the second paragraph of article 648. The last paragraph of art. 648 applies.

Art. 648 *ter* 1 of the Criminal Code - Self-laundering

The penalty of imprisonment from 2 to 8 years and a fine between € 5,000 and € 25,000 applies to anyone who, having committed a non-culpable crime or having conspired to it, performs economic, entrepreneurial, speculative, or financial activities and employs, replaces, transfers the money, goods or other benefits deriving from that crime. The

penalty applies when by doing so they actually hinder the identification of their criminal origin.
The penalty of imprisonment from 1 to 4 years and a fine of between € 2,500 and € 12,500 is applied if the money, goods or other benefits derive from the commitment of a non-culpable crime punished with a lower prison term up to a maximum 5 years.
In any case, the penalties provided for in the first paragraph are applied if the money, goods or other benefits derive from a crime committed with the conditions or purposes referred to in article 7 of the Legislative Decree 13 May 1991, n. 152 converted with modifications by the Law 12 July 1991, n. 203 and subsequent amendments.

Predicate offenses pursuant to art. 25 *nonies* of the Legislative Decree 231/2001 - Crimes of copyright infringement

Art. 171 Law 633/41

Without prejudice to the provisions of art. 171-bis and article 171-ter, there is a penalty between 100,000 and 4,000,000 lira for anyone who, without having the right, for any purpose, and in any form:

a) Reproduces, copies down, acts in public, spreads, sells or offers for sale, or otherwise places on the market a work of others or reveals its content before it is made public, or introduces and circulates in the Kingdom specimens produced abroad contrary to the Italian Law;

a-bis) makes available to the public, by placing it in a system of communication networks through connections of any kind, a protected intellectual work, or part of it;

b) Represents, performs or acts in public, or spreads with or without variations or additions, a work of others or a musical composition suitable for public entertainment. By performance or acting we include the public screening of a cinematographic work, the public show of musical compositions inserted in cinematographic works, and the broadcasting through a loudspeaker in public;

c) Commits the offences pointed out in the previous two paragraphs – a) and b) – by means of one of the processes provided for by this law;

d) reproduces a number of specimens, or makes a greater number of performances or representations than he had the right to reproduce or represent respectively;

e) reproduces with any kind of duplication CDs or records or other similar devices, or sells them, or introduces in the Italian State territory the reproductions thus made abroad;

f) Improperly broadcasts again on wire or on the radio, or records again on phonograph appliances or similar devices, or sells reproduced material that exists already in violation of art. 79.

Anyone who commits the violation referred to in the first paragraph, letter a-bis), is allowed to pay, before the opening of the trial - i.e. before the criminal conviction is issued - an amount of money corresponding to half the maximum penalty established according to the first paragraph. The costs for the procedure will be added to that amount and such payment will extinguish the offense.

The penalty is imprisonment up to one year, or a fine of not less than 1,000,000 lira, if the above crimes are committed for a work of others not intended for publication. We are dealing here with usurpation of the authorship of the work, or with deformation, mutilation or other modification of the work itself, which is offensive to the author's honor or reputation.

The violation of the provisions referred to in the third and fourth paragraphs of article 68 entails the suspension of the photocopy, Xerox, or similar reproduction systems from six months to one year. Moreover, a pecuniary administrative sanction from two to ten million lira will be made to pay.

Art. 171 *bis* Law 633/41

Anyone who illegally duplicates for profit computer programs, or imports, distributes, sells, holds for business or entrepreneurial purposes, or rents programs contained in media not marked by the Italian Society of Authors and Publishers (SIAE), is subject to the penalty of imprisonment from six months to three years and a fine between five million and thirty million lira. The same penalty applies if the offence concerns any means intended solely to allow or facilitate the arbitrary removal or functional avoidance of devices applied to protect a computer program. The penalty is not less than a minimum of two years of imprisonment and a fine of thirty million lira if the offense is significantly serious.

Anyone who, to make a profit, reproduces, transfers, distributes, communicates, presents or shows in public the contents of a database on media not marked SIAE in violation of the provisions of articles 64-quinquies and 64-sexies, will be punished with a penalty from six months to three years and a fine form 5,000,000 lira to 30,000,00 lira. The same applies to anyone who draws from, or uses again a database, i.e. distributes, sells or leases it, in violation of the provisions of articles 102-bis and 102-ter. The penalty is not less than a minimum of two years' imprisonment and a fine of 30,000,000 lira if the offense is significantly serious.

Art. 171 *ter* Law 633/41

Apart from one's own personal use and when it is for profit, imprisonment from six months to three years and a fine from five to thirty million lira are the penalty for anyone who:

a) illegally duplicates, reproduces, broadcasts or divulges in public by any procedure, entirely or partly, CDs, records, tapes or similar supports, or any other medium containing phonograms or videos of musical, cinematographic or audiovisual works, or sequences of music images, or an intellectual work intended for the television, the cinema, sale or rental circuits;

b) illegally reproduces, broadcasts or divulges in public by any procedure, entirely or partly, literary, dramatic, scientific or educational works, musical or dramatic-musical works, or multimedia works, even if inserted in collective or composite works or databases;

c) despite not taking part in the duplication or reproduction processes, introduces into the territory of the State, holds for sale or distribution, distributes, markets, rents or leases, projects in public, broadcasts on TV or on the radio the abusive duplications or reproductions referred to in letters a) and b);

d) holds for sale or distribution, markets, sells, rents, transfers for any reason, projects in public, broadcasts on the radio or TV by any procedure video cassettes, music cassettes, any medium containing phonograms or videos of musical works, cinematographic or audiovisual works, or sequences of moving images, or other support not marked by the Italian Society of Authors and Publishers (SIAE) as required under this Law, or with a counterfeited or altered mark;

e) in the absence of an agreement with the legitimate distributor, broadcasts again or anyway divulges an encrypted service received by means of equipment or parts of equipment suitable for decoding conditional access broadcasts;

f) introduces into the territory of the Italian State, holds for sale or distribution, distributes, sells, rents or leases, transfers, advertises, or installs special decoding devices allowing the access to an encrypted service without paying the fee due;
f-bis) manufactures, imports, distributes, sells, rents or leases, advertises for sale or rental, holds for commercial purposes equipment, products or components, or provides services that have the main purpose or commercial use to circumvent the effective technological measures pursuant to art. 102-quater. The same is for items that are mainly designed, produced, adapted or implemented with the aim of making the avoidance of the aforementioned measures possible or easier. These technological measures include the applied ones, or those remaining following their removal because of the voluntary initiative of the holders of the rights concerning them, or following the agreements between them and the beneficiaries of exceptions, or because of the provisions enforced by the administrative or judicial authorities;
h) illegally removes or alters the electronic information referred to in Article 102 quinquies, or distributes, imports for distribution purposes, divulges on the radio or on TV, communicates or makes available to the public works or other protected materials from which that electronic information has been removed or altered.

2. There is a penalty of imprisonment from 1 to 4 years and a fine from 5,000,000 lira to 30,000,000 lira for anyone who:
a) illegally reproduces, duplicates, broadcasts or divulges, sells or otherwise places on the market, transfers for any reason or illegally imports more than fifty copies or specimens of works protected by copyright and related rights;
a-bis) communicates to the public by placing it on a system of information networks through concessions of any kind and to make a profit an intellectual work, or part of it, protected by copyright in violation of article 16;
b) commits one of the offences referred to in the previous paragraph by performing in an entrepreneurial form the activities of reproduction, distribution, sale, marketing or importation of works protected by copyright and related rights;
c) promotes or organizes the illegal activities referred to in the previous paragraph.

3. There is a reduction of penalty if the offence is particularly tenuous.
4. The conviction for one of the offenses provided for in the previous paragraph involves:
a) the application of the accessory penalties referred to in articles 30 and 32-bis of the Criminal Code;
b) the publication of the sentence pursuant to article 36 of the Criminal Code;
e) the suspension for a period of one year of the concession or authorization of the radio and TV broadcasting for the exercise of the production or commercial activity.
5. The amounts deriving from the application of the pecuniary sanctions provided for in the preceding paragraphs will be paid to the National Insurance and Assistance Body for painters and sculptors, musicians, writers and authors of dramas.

Art. 171 *septies* Law 633/41
The penalty referred to in article 171-ter, first paragraph, also applies:
a) to the producers or importers of the supports that do not bear the mark SIAE referred to in article 181-bis unless they communicate to them within thirty days from

the date of commercialization, or of importing, on the national territory, the necessary for the unambiguous identification of the supports themselves;
b) to anyone who falsely declares the fulfillment of the obligations referred to in Article 181-bis, paragraph 2, of this law. This offence might be the cause of a more serious crime.

Art. 171 *octies* Law 633/41
Anyone who, for fraudulent purposes, produces, sells, imports, promotes, installs, modifies, employs for public and private use equipment or parts of equipment to decode audiovisual broadcasts on air with conditional access, via satellite, cable, both analogue and digital, will be punished with imprisonment from six months to three years. The penalty includes a fine between five million and fifty million lira too. Conditional access means all audiovisual signals transmitted by Italian or foreign broadcasters, so as to make them visible only to small groups of users selected by the subject issuing the signal, regardless of the imposition of a fee for the use of that service.
The penalty is not less than two years of imprisonment and the fine of thirty million lire if the offense is considerably serious.

Art. 174 *quinquies* Law 633/1941
When the Public Prosecutor carries out a criminal action for any of the non-culpable crimes provided for in this section and committed in the context of a commercial activity subject to authorization, he/she shall give notice of it to the commissioner pointing out the useful elements for the adoption of the provision referred to in paragraph 2.
Once he/she has assessed the elements part of the notice and after hearing the people involved, the commissioner may order the suspension of the activity, giving the reasons why, for a period of not less than fifteen days and not more than three months without prejudice to any possible penal seizure adopted.
In the event of a conviction for any of the offenses referred to in the first paragraph, the temporary cessation of the activity for a period from three months to one year will be always arranged as an accessory administrative sanction after calculating the duration of the suspension in accordance with paragraph 2. Article 24 of law no. 689 of November 24th is enforced. . In case of a specific relapse, the revocation of the operating license or the authorization to carry out the activity is ordered.
The provisions referred to in this article also apply to the development and printing, synchronization and post-production, as well as mastering and typography establishments. At any rate, they also apply to any plant carrying out industrial production activities connected with the creation of counterfeited media, besides the centers broadcasting or receiving television programs. The concessions referred to in art. 45 of the law 4 November 1965, n. 1213, and subsequent amendments, are suspended in the event of criminal prosecution. If there is a conviction, they are revoked and cannot be granted again for at least two years.

Predicate offenses pursuant to art. 25 *decies* of the Legislative Decree 231/2001 - Induction not to make statements or to make false statements to the judicial authority

Art. 377 *bis* of the Criminal Code - Induction not to make statements or to make false statements to the judicial authority

Unless the offence is a more serious crime, anyone who, through violence or threat, or with an offer or promise of money or other benefits, induces a person called before the judicial authority not to make statements or to make false statements will be punished with imprisonment from 2 to 6 years. Such person may have the right no to answer and his/her statements can be used in criminal proceedings.

Predicate offenses pursuant to art. 25 *undecies* of the Legislative Decree 231/2001 - Environmental crimes

Art. 452 *bis* of the Criminal Code - Environmental pollution

The punishments for anyone who is guilty for one of the offences foreseen by art. 438 and 439 are as follows:

Imprisonment from 1 to 5 years, or 3 to 12 years, in the cases for which the aforementioned provisions establish the penalty of life imprisonment;

Imprisonment from 6 to 3 years for the case provided for by art. 439.

For the offences provided for by articles 440, 441, 442, 443, 444 and 445, the penalties established therein reduced from one third to one sixth respectively.

Art. 452 *quater* of the Criminal Code - Environmental disaster

Apart from the cases provided for by article 434, anyone who illegally causes an environmental disaster is punished with imprisonment from 5 to 15 years.

Alternatively, by environmental disaster we mean the following:

The irreversible alteration of an ecosystem balance;

The alteration of the balance of an ecosystem whose elimination is particularly onerous and achievable only with exceptional measures;

Public safety jeopardy due to the relevance of the offence, its extension, or its harmful effects, or for the number of people injured or exposed to danger.

When the disaster occurs in a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or protected animal or plant species are damaged, the penalty is increased.

Art. 452 *quinquies* of the Criminal Code - Negligent crimes against the environment

If any of the offences referred to in articles 452 bis and 452 quater are committed through negligence, the penalties provided for by the same articles will be reduced by one third or two thirds.

If the danger of environmental pollution or environmental disaster derives from the commitment of the offences referred to in the previous paragraph, the penalties are further reduced by one third.

Art. 452 *sexies* - Traffic and abandonment of highly radioactive material

Unless the offence is a more serious crime, anyone who illegally transfers, buys, receives, transports, imports, exports, gets for others, holds, gives away, abandons highly radioactive material or disposes of it, will be punished and a fine from 10,000 euro to 50,000 euro.

The penalty referred to in the first paragraph increases if the offence causes the compromise or deterioration:

1) Of water or air, or of large or significant portions of the soil or subsoil;

2) Of an ecosystem, of biodiversity, including agricultural biodiversity, of flora or fauna.

If the offence endangers people's life or safety the penalty is up to a half more.

Art. 452 *octies of the* Criminal Code - Aggravating circumstances

When the association referred to in article 416 is made, either exclusively or concurrently, to commit one of the crimes set forth in this title, the penalties provided for in the same article 416 increase.
When the association referred to in article 416 bis is aimed at committing any of the crimes provided for in this title, i.e. the acquisition of the management or the control of economic activities, concessions, authorizations, contracts or public services related to the environment, the penalties provided for by the same article 416 bis increase.
The penalties referred to in the first and second paragraphs increase by one third up to a half if the association includes public officials or people in charge of a public service who exercise functions or perform services in environmental matters.

Art. 727 *bis* - Killing, destruction, capture, removal, possession of specimens of protected species of wild animals or plants
Unless the offence constitutes a more serious crime, anyone who, apart from permitted cases, kills, captures or holds specimens belonging to a protected wild animal species is punished with arrest from one to six months or with a fine up to 4,000 euro. An exception is made for the cases where the action concerns a negligible quantity of such specimens and has a negligible impact on the conservation status of the species.
Anyone who, apart from permitted cases, destroys, takes or holds specimens belonging to a protected wild plant species is punished with a fine up to 4,000 euros. An exception is made for the cases where the action concerns a negligible quantity of such specimens and has a negligible impact on the conservation status of the species.

Art. 733 *bis* of the Criminal Code - Destruction or deterioration of habitats within a protected site
Anyone who, apart from permitted cases, destroys a habitat within a protected site or deteriorates it, compromising its conservation status, is punished with arrest up to 18 months and with a fine of not less than 3,000 euros.

Art. 137 of the Legislative Decree n. 152/2006 - Criminal sanctions for discharges of industrial wastewater
Apart from the cases sanctioned pursuant to Article 29 quattuordecies, paragraph 1, anyone who opens, or anyhow carries out, new discharges of industrial wastewater without authorization will be punished with arrest from 2 months to 2 years or with a fine from 1,500 euros to 10,000 euros. The same penalty applies to anyone who continues to carry out or maintain said discharges after the authorization has been suspended or revoked.
When the behaviors described in paragraph 1 concern the discharges of industrial waste water containing dangerous substances coming from families, as well as the groups of substances pointed out in tables 5 and 3 / A of Annex 5 of the third part of this decree, the penalty is arrest from 3 months to 3 years and a fine from 5,000 to 52,000 euros.
Whoever discharges industrial wastewater containing the dangerous substances coming from families, beside the groups of substances pointed out in tables 5 and 3 / A of Annex 5 of the third part of this decree, without observing the requirements of the authorization, or the other requirements of the competent authority pursuant to articles 107, paragraph 1 and 108, paragraph 4, is punishable with arrest up to 2 years.

The cases referred to in paragraph 5 or in article 29 quattuordecies, paragraph 3 are apart.
Anyone who violates the provisions concerning the installation and management of automatic controls, or the obligation to keep the results of the same referred to in article 131, will be punished with the penalty referred to in paragraph 3.
Unless the offence constitutes a more serious crime, whoever exceeds, in relation to the substances indicated in table 5 of Annex 5 of the third part of this decree, the limit values set in table 3, when they discharge industrial wastewater, will face imprisonment up to 2 years and will have to pay a fine between 3,000 and 30,000 euros. The same penalty applies in case of unloading on the ground if the limits set in table 4 of Annex 5 of the third part of this decree are exceeded. The same penalty is also for anyone exceeding the more restrictive limits set by the regions or autonomous provinces, or by the competent Authority pursuant to art. 107, paragraph 1. If the limit values set for the substances contained in table 3 / A of the same annex 5 are also exceeded, the penalty will be the arrest from 6 months to 3 years and a fine from 6,000 to 120,000 euros.
The sanctions referred to in paragraph 5 are also applied to the manager of plants for the treatment of urban wastewater that are discharged exceeding the limit values provided for by the same paragraph.
The manager of the integrated water service who fails to comply with the obligation to make a report referred to in Article 110, paragraph 3, or fails to comply with the provisions or prohibitions referred to in Article 110, paragraph 5, shall be subject to the penalty of arrest from 3 months to 1 year, or with a fine between 3,000 and 30,000 euros in case of non-hazardous waste, and with the penalty of arrest from 6 months to 2 years and with a fine ranging from 3,000 to 30,000 euros in case of hazardous waste.
The holder of a discharge that does not allow access to the settlements by the person in charge of control for the purposes referred to in Article 101, paragraphs 3 and 4, will be punished with the penalty of arrest up to 2 years unless the offence is a more serious crime. The powers-duties of interventions of the people in charge of control remain valid, also pursuant to article 13 of law no. 689 of 1981 and articles 55 and 354 of the Code of Criminal Procedure.
Anyone who does not comply with the regulations dictated by the regions pursuant to article 113, paragraph 3, will be punished with the sanctions referred to in article 137, paragraph 1.
Anyone who fails to comply with the provision adopted by the competent authority pursuant to article 84, paragraph 4, or article 85, paragraph 2, will be punished with a fine ranging from 1,500 euros to 15,000 euros.
Anyone who does not comply with the discharge prohibitions provided for in articles 103 and 104 will be punished with imprisonment up to 3 years.
Anyone who does not comply with the regional provisions pursuant to Article 88, paragraphs 1 and 2, aimed at ensuring the achievement or restoration of the quality of the designated waters pursuant to Article 87, or does not comply with the measures adopted by the competent authority pursuant to article 87, paragraph 3, will be punished with arrest up to 2 years or with a fine of between 4,000 and 40,000 euros.
The penalty of arrest from two months to two years is always applied if the discharge into the sea by ships or aircraft contains substances or materials for which the absolute prohibition of spillage is imposed pursuant to the provisions contained in the international conventions in force and ratified by Italy. An exception is made for discharged quantities that are quickly made harmless by the physical, chemical and

biological processes that occur naturally at sea and provided that they are previously authorized by the competent authority.
Anyone who carries out the agronomic use of livestock manure, of vegetation water from oil mills, as well as of waste water from farms and small agri-food companies referred to in Article 112, will be punished with a fine between 1,500 and 10,000 euros, except for the cases and procedures provided by such article. The same fine is for anyone who fails to comply with the prohibition or the order to suspend the activity given pursuant to this article or, alternatively, arrest up to one year. Anyone making such agronomic use outside the cases and procedures according to the current legislation will be subject to the same penalty.

Art. 256 of the Legislative Decree n. 152/2006 - Unauthorized activities of waste management

Apart from the cases sanctioned pursuant to article 29-quattuordecies, paragraph 1, whoever collects, transports, recovers, disposes, trades and mediates wastes without the required authorization, registration or communication referred to in articles 208, 209 , 210, 211, 212, 214, 215 and 216 will be punished as follows:

a) with the penalty of arrest from three months to a year, or with a fine between 2,600 and 26,000 euros in case of non-hazardous waste;

b) with the penalty of imprisonment from six months to two years and with a fine between 2,600 and 26,000 euro in case of hazardous waste.

The penalties referred to in paragraph 1 apply to company owners and managers of entities who abandon or deposit wastes in an uncontrolled manner, or throw them into surface or underground waters in violation of the prohibition referred to in Article 192, paragraphs 1 and 2 .
Apart from the cases sanctioned pursuant to article 29-quattuordecies, paragraph 1, anyone who does an unauthorized landfill, will be punished with arrest from six months to two years and with a fine between 2,600 and 26,000 euros. The punishment of imprisonment from one to three years and a fine between 5,200 and 52,000 euro is applied if the landfill is destined, even in part, to the disposal of hazardous waste. The conviction or the sentence issued pursuant to article 444 of the Code of Criminal Procedure involves the confiscation of the area on which the illegal landfill is made if it is owned by the perpetrator or participant in the crime. This is without prejudice to the obligations of reclamation or restoration of the state of the areas (2). The penalties referred to in paragraphs 1, 2 and 3 are reduced of a half in the event of non-compliance with the provisions contained or referred to in the authorizations, as well as in the event of lack of the requisites and conditions required for registrations or communications. Anyone who, in violation of the prohibition referred to in article 187, carries out illegal activities of mixing wastes, will be punished with the penalty referred to in paragraph 1, letter b). Anyone operating the temporary storage at the production site of hazardous medical waste, in violation of the provisions of article 227, paragraph 1, letter b), is punished with arrest from three months to one year, or with a fine ranging from 2,600 euro to 26,000 euros. A pecuniary administrative sanction from 2,600 euros to 15,500 euros is applied for quantities not exceeding two hundred liters or equivalent amounts.
Anyone who violates the obligations referred to in articles 231, paragraphs 7, 8 and 9, 233, paragraphs 12 and 13, and 234, paragraph 14, will be punished with a pecuniary administrative sanction from 260 euros to 1,550 euros.

The subjects referred to in articles 233, 234, 235 and 236 who do not fulfill the participation obligations provided for therein are punished with a pecuniary administrative sanction from 8,000 euros to 45,000 euros, without prejudice to the obligation to pay the backlog contributions. Until the adoption of the decree referred to in Article 234, paragraph 2, the sanctions referred to in this paragraph are not applicable to the subjects referred to in the same Article 234.
The sanctions referred to in paragraph 8 are reduced to a half in case of adhesion made within the sixtieth day from the expiry of the term to fulfill the participation obligations provided for in articles 233, 234, 235 and 236.

Art. 257 of the Legislative Decree n. 152/2006 - Site reclamation
Unless the offence constitutes a more serious crime, anyone who causes pollution of the soil, subsoil, surface water or underground water by exceeding the concentrations over the risk threshold is going to be punished with imprisonment from six months to one year, or with a fine ranging from 2,600 euro to 26,000 euros. This penalty is applied if they do not carry out the site reclamation in accordance with the project approved by the competent authority in the context of the procedure referred to in articles 242 and following ones. In case of failure to forward the communication referred to in article 242, the trespassers will be punished with imprisonment from three months to one year, or they will have to pay a fine between 1,000 and 26,000 euro.
The penalty of arrest from one year to two years and the payment of a fine ranging from 5,200 euros to 52,000 euros are applied if dangerous substances cause the pollution.
In the sentence of conviction for the offense referred to in paragraphs 1 and 2, or in the sentence issued according to article 444 of the Criminal Code of Procedure, the benefit of the conditional suspension of the sentence may be subject to the execution of emergency interventions, reclamation and environmental restoration.
The observance of the projects approved pursuant to articles 242 and following ones is the condition for not paying the environmental fines contemplated by other laws for the same event and in case of pollution as referred to in this paragraph.

Art. 258 of the Legislative Decree n. 152/2006 - violation of the obligations of communication and of keeping mandatory registers and forms
The subjects referred to in Article 190, paragraph 1, who have not joined the waste traceability control system (SISTRI) referred to in Article 188bis, paragraph 2), and who fail to keep or keep an incomplete register for loading and unloading as referred to in the same article, are punished with a pecuniary administrative sanction from 2,600 to 15,500 euros.
The producers of hazardous wastes who are not part of a corporate or business organization, and who do not fulfill the obligation to keep the register for loading and unloading in the manner referred to in article 1, paragraph 1 of the law of 25th January 2006, no. 29 and in article 6, paragraph 1 of the Decree of the Minister for the Environment and the Protection of the Territory and the Sea of 17th December 2009, published in the Official Gazette no. 9 of 13th January 2010, will be punished with a pecuniary administrative sanction from € 15,500 to € 93 thousand.
In case of companies that employ fewer than 15 employees, the minimum and maximum penalties referred to in paragraph 1 are reduced from 1,040 to 6,200 euros respectively.
The number of work units is calculated with reference to the number of employees

employed full-time on average during a year, while part-time and seasonal workers represent fractions of annual work units. The year to be taken into consideration is that of the last approved accounting year prior to the time of assessment of the infringement. Companies that collect and transport their own non-hazardous waste referred to in article 122, paragraph 8, and that, on a voluntary basis, do not adhere to the waste traceability control system (SISTRI) referred to in article 188 bis, paragraph 2 , lett. a), but carry out the transport of waste without the form referred to in article 193, or indicate incomplete or inaccurate data in the form itself, will be punished with a pecuniary administrative sanction from 1,600 to 9,300 euros. The penalty referred to in Article 483 of the Criminal Code is applied to anyone who, in preparing a waste analysis certificate, provides false information on the nature, composition and chemical-physical characteristics of the waste. The same penalty is applied to anyone who uses a false certificate during transportation.

If the information referred to in paragraphs 1 and 2 is formally incomplete or inaccurate, but the data reported in the communication to the land registry, in the registers for loading and unloading, in the identification forms of the waste transported and in the other accounting records that must be kept by law allow to reconstruct the information due, a pecuniary administrative sanction from € 260 to € 1,550 applies. The same penalty is applied if the indications referred to in paragraph 4 are formally incomplete or inaccurate though they contain all the elements to reconstruct the information required by law. The penalty is the same for those subjects that must keep and send to the competent authorities the registers referred to in article 190, paragraph 1, or the form referred to in article 193, but fail to do it. The subjects referred to in article 220, paragraph 2, who do not forward the communication prescribed therein, or who send it out in an incomplete or incorrect way, will be punished with a pecuniary administrative sanction from € 2,600 to € 15,500. If the communication is made within the sixtieth day from the expiry of the term established pursuant to law no. 70, a pecuniary administrative sanction from € 26 to € 160 is applied.

The mayor of the municipality who does not make the communication referred to in article 189, paragraph 3, or who makes it incomplete or incorrectly, will be punished with a pecuniary administrative sanction from € 2,600 to € 15,500. If the communication is made within the sixtieth day from the expiry of the term established pursuant to law no. 70, a pecuniary administrative sanction from € 26 to € 160 is applied.

In case of violation of one or more of the obligations provided for by article 184, paragraphs 5bis.1 and 5bis.2, and by article 241bis, paragraphs 4bis, 4ter and 4quater, of this decree, the commander of the military polygon of the Armed Forces will be punished with a pecuniary administrative sanction ranging from 3 thousand euros to 10 thousand euros. In the event of repeated violation of the aforementioned obligations, a pecuniary administrative sanction from 5 thousand euros to 20 thousand euros is applied.

Art. 259 of the Legislative Decree n. 152/2006 - Illicit waste trafficking

Anyone who illegally ships waste doing illicit trafficking pursuant to article 26 of the EEC Regulation of 1 February 1993, n. 259, or ships the kind of wastes listed in Annex

II of the aforementioned regulation in violation of article 1, paragraph 3, letters a), b), c) and d), will be punished with a fine from 1,500 to 26,000 euros and with arrest up to 2 years.
The penalty is heavier in case of shipment of hazardous wastes.
To the condemnation sentence, or that issued pursuant to article 444 of the Code of Criminal Procedure for the offenses relating to illicit trafficking as per paragraph 1, or those related to illicit transport referred to in articles 256 and 258, paragraph 4, must necessarily follow the confiscation of the means of transport.

Art. 260 of the Legislative Decree n. 152/2006 - Organized activities for the illegal trafficking of waste
Anyone who transfers, receives, transports, exports, imports, or in any case illegally manages large quantities of waste with multiple operations and through the setting up of organized vehicles and activities, will be punished with imprisonment from1 to 6 years.
In case of highly radioactive waste, the penalty of imprisonment from three to eight years applies.
The condemnation sentence is followed by the accessory penalties referred to in articles 28, 30, 32-bis and 32-ter of the Criminal Code, with the limitation referred to in article 33 of the same code. Along with the condemnation sentence, or with that issued pursuant to article 444 of the Code of Criminal Procedure, the Judge will order the restoration of the environment and can subordinate the concession of the conditional suspension of the sentence subject to the elimination of the damage or danger for the environment.
The Judge will always order the confiscation of whatever was used to commit the crime and the product or profit derived from it, unless they pertain to people unrelated to the offence. When this is not possible, the Judge will identify assets of equivalent value available to the culprit, directly or indirectly through a third party, and he/she will order their confiscation.

Art. 260 *bis* of the Legislative Decree n. 152/2006 - IT system for monitoring the traceability of wastes

The subjects who are compelled, but fail to register within the established terms in the Control System for the Traceability of Waste (SISTRI) pursuant to art. 188bis, co. 2, lett. a) will be punished with a pecuniary administrative sanction from € 2,600 to € 15,500. In case of hazardous waste, a pecuniary administrative sanction from € 15,500 to € 93 thousand is applied.
The subjects who omit to pay within the established terms the contribution for the registration in the waste traceability control system (SISTRI) pursuant to art. 188bis, co. 2, lett. a) will be punished with a pecuniary administrative sanction from € 2,600 to € 15,500. In case of hazardous waste, a pecuniary administrative sanction from € 15,500 to € 93,000 is applied. Once the omission of payment has been ascertained, the service provided by the aforementioned Control System for the Traceability of Waste will be forcibly suspended for the trespassers. When the annual registration fee for the aforementioned traceability system is going to be set again, the non-payment cases disciplined by this paragraph will have to be taken into account.
Anyone who fails to fill in the chronological register, or the SISTRI-HANDLING AREA form, according to the times, procedures and methods established by the computer

control system referred to in paragraph 1, will be punished with the pecuniary administrative sanction ranging from 2,600 euros and 15,500 euros. The same penalty will be paid by anyone who provides the aforementioned system with incomplete or inaccurate information, or fraudulently alters any of the accessory technological devices of the aforementioned computer control system, or prevents its correct functioning in any way. In case of companies that employ fewer than 15 employees, a pecuniary administrative sanction from € 1,040 to € 6,200 is applied. The number of work units is calculated with reference to the average number of employees full-time during a year, while part-time and seasonal workers represent fractions of annual work units. The year to be taken into consideration is that of the last approved accounting year prior to the time of the infringement assessment. If the information given, even if incomplete or inaccurate, does not affect the traceability of the waste, a pecuniary administrative sanction from € 260 to € 1,550 is applied.
If the offences referred to in paragraph 3 concern hazardous waste, a pecuniary administrative sanction from € 15,500 to € 93,000 is applied. Moreover, the ancillary administrative sanction of suspension from 1 month to 1 year from the office held applies to the person who has committed the offence. The suspension from the office of Director is included. In case of companies that employ fewer than 15 employees, the minimum and maximum measures previously mentioned are reduced to 2,070 euros and to 12,400 euros (for hazardous waste) respectively. The methods for calculating the numbers of employees are those referred to in paragraph 3. If the information given, even if incomplete or inaccurate, does not affect the traceability of the waste, a pecuniary administrative sanction from € 520 to € 3,100 is applied.
Apart from the provisions of paragraphs 1 to 4, the subjects who default on their additional obligations under the aforementioned Control System for the Traceability of Waste (SISTRI) will be punished, for each of the violations mentioned above, with the pecuniary administrative sanction from € 2,600 to € 15,500. In the case of hazardous waste, a pecuniary administrative sanction from € 15,500 to € 93,000 is applied.
The penalty referred to in Article 483 of the Criminal Code is applied to anyone who, in preparing a waste analysis certificate used as part of the waste traceability control system, provides false information on its nature, composition and physio-chemical characteristics. The same penalty applies to anyone inserting a false certificate in the data provided for the purpose of waste traceability.

The transporter who fails to accompany the transport of waste with the paper copy of the SISTRI-HANDLING AREA form and, when needed according to the current legislation, with the copy of the analytical certificate that identifies the characteristics of the waste, will be punished with a pecuniary administrative sanction from 1,600 euros to 9,300 euros. The penalty referred to in art. 483 of the Criminal Code applies in case of transport of hazardous waste. This penalty also applies to anyone who, during transport, makes use of a waste analysis certificate containing false information on the nature, composition and physio-chemical characteristics of the transported waste.
The transporter who accompanies the transport of waste with a paper copy of the SISTRI-AREA HANDLING form fraudulently altered will be punished with the combined penalties provided for by articles 477 and 482 of the Criminal Code. The penalty is increased up to one third in case of hazardous waste.
If the offence referred to in paragraph 7 does not affect the traceability of the waste, a pecuniary administrative sanction from € 260 to € 1,550 is applied.

Whoever violates several provisions of this article with offences or omissions, or commits more than one violation of the same provision, will be subject to the administrative sanction envisaged for the most serious violation increased up to its double. The same sanction is applied to those who with several offences or omissions belonging to the same project commit several violations, at different times, of one or more provisions referred to in this article.
Anyone who, within 30 days of commitment of an offence, fulfills the obligations established by the legislation as far as the information control system referred to in paragraph 1 is concerned, is not liable for the administrative violations referred to in this article. Within 60 from the immediate contestation or the violation notification, the trespasser can settle the dispute by fulfilling the above obligations with the payment of a quarter of the envisaged sanction. The facilitated definition prevents the imposition of accessory sanctions.

Art. 279 of the Legislative Decree n. 152/2006 - exceeding the limit values of air quality
Apart from the cases for which article 6, paragraph 13 applies, to which possible sanctions can be added pursuant to article 29-quattuordecies, whoever starts to install or operates a plant without the required authorization will be punished with imprisonment from 2 months to 2 years or a fine ranging from 1,000 euros to 10,000 euros. The same applies to anyone who continues to operate a plant with the expired, lapsed, suspended or revoked authorization. Anyone who submits a substantial modification to an establishment without the authorization provided for by article 269, paragraph 8 or, where applicable, by the Decree implementing article 23 (Law Decree of 9th February 2012, n. 5 converted with modifications by the law of 4th April 2012, n. 35) is subject to the same penalty. Whoever submits an establishment to a non-substantial modification without the required communication as per article 269, paragraph 8 or, where applicable, required by the Decree implementing article 23 (Law Decree of 9th February 2012, n. 5 converted with modifications by the law of 4th April 2012, n. 3) is subject to a pecuniary administrative sanction from 300 euros to 1,000 euros. The competent authority imposes this sanction.
Whoever operates a plant and violates the authorized emission limit values [or the prescriptions] according to Annexes I, II, III or V of the fifth part of this decree, or in compliance with the plans and programs and the regulations referred to in article 271 [or the prescriptions otherwise imposed by the competent authority pursuant to this title] is punished with imprisonment up to one year or a fine up to 10,000 euros. If the violated limit values [or prescriptions] are contained in the integrated environmental authorization, the sanctions envisaged by the legislation governing this authorization are applied. Anyone who operates a plant and violates the requirements established by the authorization, by Annexes I, II, III or V of Part Five, by the plans and programs, or by the regulations referred to in Article 271 (or the prescriptions otherwise imposed by the competent authority) is subject to a pecuniary administrative sanction ranging from € 1,000 to € 10,000. The competent authority imposes this sanction. If the violated prescriptions are contained in the integrated environmental authorization, the sanctions provided for by the legislation governing this authorization are applied.
Apart from the cases sanctioned pursuant to article 29-quattuordecies, paragraph 7, whoever operates a plant or begins to exercise an activity without having given the advanced notification required pursuant to article 269, paragraph 6, or pursuant to Article 272, paragraph 1, is punishable with imprisonment up to one year or a fine up to one

1,032 euros. Anyone who does not make one of the communications provided for in article 273-bis, paragraph 6 and paragraph 7, letters c) and d) is subject to a pecuniary administrative sanction from 500 euros to 2,500 euros. The competent authority will impose it. Apart from the cases sanctioned pursuant to article 29-quattuordecies, paragraph 8, whoever does not communicate the data relating to the emissions to the competent authority pursuant to article 269, paragraph 6, will be punished with arrest up to six months or with a fine up to 1,032 euros.
For the cases provided for by paragraph 2, the penalty of imprisonment up to one year is always applied if the limit values of emissions are exceeded leading to an excess of the air quality limit values provided for by the current legislation.
6. Anyone who, in the cases provided for by article 281, paragraph 1, does not take all the necessary measures to avoid even a temporary increase in emissions, will be punished with imprisonment up to one year or a fine up to 1,032 euros.
7. For the violation of the provisions of article 276, if not already subject to the sanctions provided for in paragraphs 1 to 6, and for the violation of the provisions of article 277, a pecuniary administrative sanction of 15,500 euros is applied.
155,000 euros. Pursuant to articles 17 and following ones of the law of 24th November 1981, n. 689, the District Area (Region) or another authority pointed out by the Regional Law will impose the above mentioned sanction. In the event of a relapse, the existing authorizations will always be suspended.

Art. 1 L. 150/1992 - Unauthorized trafficking of specimens belonging to the species listed in Annex A of the EC Regulation 338/97
In violation of the provisions of the Council Regulation (EC) no. 338/97 of 9th December 1996 and subsequent implementations and amendments is anyone who:
a) imports, exports or exports again specimens, under any Customs regime, without the required certificate or license, or with an invalid certificate or license pursuant to Article 11, paragraph 2a, of the Council Regulation (EC) no. 338/97 of 9th December 1996 and subsequent implementations and modifications;
b) fails to comply with the requirements aimed at the safety of the specimens as they are specified in the license or certificate issued in accordance with the Council Regulation (EC) no. 338/97 of 9th December 1996 and subsequent implementations, and in compliance with the Commission Regulation (EC) no. 939/97 of May 26th 1997 and subsequent modifications;
c) uses the aforementioned specimens in a way that differs from the requirements contained in the authorization or certificate issued together with the import license, or the subsequent certified requirements;
d) transports or transits, even on behalf of third parties, specimens without the required license or certificate issued in accordance with the Council Regulation (EC) no. 338/97 of 9th December 1996 and subsequent implementations and amendments, and in compliance with the Commission Regulation (EC) no. 939/97 of 26th May 1997 and subsequent modifications. The same is for a lack of license or certificate, or without sufficient evidence of their existence, issued in compliance with the Washington Convention in case of export or re-export of specimens from a foreign country as a third party.
e) trades in artificially reproduced plants contrary to the requirements set out in Article 7, paragraph 1, letter b), of the Council Regulation (EC) no. 338/97 of 9th

December 1996 and subsequent implementations and amendments, and contrary to the requirements of the Commission Regulation (EC) no. 939/97 of 26th May 1997 and subsequent amendments;

f) holds, uses for profit, buys, sells, exhibits or holds for sale or commercial purposes, offers for sale, or anyhow sells specimens without the required documentation.

Unless the offence is a more serious crime, from a) to f) the penalty is arrest from 6 months to 2 years and a fine ranging from 15,000 euros to 150,000 euros.

In the event of a relapse, the penalty is arrest from one to three years and a fine between 30,000 euros and 300,000 euros. If the aforementioned offense is committed while exercising business activities, the condemnation sentence is followed by the suspension of the license from a minimum of six months to a maximum of two years.

The import, export or re-export of personal or domestic objects derived from specimens of the species indicated in paragraph 1, in violation of the provisions of the Commission Regulation (EC) no. 939/97 of 26th May 1997 and subsequent amendments, will be punished with an administrative sanction ranging from 6,000 euros to 30,000 euros. If the Judicial Authority does not order the confiscation of the objects introduced illegally, the State Forestry Corps will do it.

Art. 2 L. 150/1992 - Unauthorized trafficking of specimens belonging to the species listed in Annex A of the EC Regulation no. 338/1997

In violation of the provisions of the Council Regulation (EC), no. 338/97 of 9th December 1996 and subsequent implementations and amendments concerning the specimens belonging to the species listed in annexes B and C is anyone who:

a) imports, exports or exports again specimens, under any Customs regime, without the required certificate or license, or with an invalid certificate or license pursuant to Article 11, paragraph 2a, of the Council Regulation (EC) no. 338/97 of 9th December 1996 and subsequent implementations and modifications;

b) fails to comply with the requirements aimed at the safety of the specimens as they are specified in the license or certificate issued in accordance with the Council Regulation (EC) no. 338/97 of 9 December 1996 and subsequent implementations and amendments. The same is for anyone failing to abide by the requirements of the Commission Regulation (EC) no. 939/97 of 26th May 1997, and subsequent modifications;

c) uses the aforementioned specimens in a way that differs from the requirements contained in the authorization or certification issued together with the import license or subsequently certified;

d) transports or transits, even on behalf of third parties, specimens without the required license or certificate issued in accordance with the Council Regulation (EC) no. 338/97 of 9th December 1996 and subsequent implementations and amendments, and in compliance with the Commission Regulation (EC) no. 939/97 of 26th May 1997 and subsequent amendments.

The same is for a lack of license or certificate, or without sufficient evidence of their existence, issued in compliance with the Washington Convention in case of export or re-export of specimens from a foreign country as a third party.

e) trades in artificially reproduced plants contrary to the requirements set out in Article 7, paragraph 1, letter b) of the Council Regulation (EC) no. 338/97 of 9th December 1996 and subsequent implementations and amendments, and contrary to the

requirements of the Commission Regulation (EC) no. 939/97 of 26th May 1997 and subsequent amendments;
f) holds, uses for profit, buys, sells, exhibits or holds for sale or commercial purposes, offers for sale, or anyhow sells specimens without the required documentation as far as the species referred to in Annex B of the Regulation are concerned.
Unless the offence is a more serious crime, the penalty from a) to f) is the arrest from 6 months to 1 year or a fine ranging from 20,000 euros to 200,000 euros.
In the event of a relapse, the penalty is the arrest from six months to eighteen months and a fine between 20,000 euros and 200,000 euros. If the aforementioned offense is committed while exercising business activities, the condemnation sentence is followed by the suspension of the license from a minimum of six months to a maximum of eighteen months.
The introduction into the national territory, the export or re-export of personal or domestic objects relating to the species indicated in paragraph 1, in violation of the provisions of the Commission Regulation (EC) no. 939/97 of 26th May 1997 and subsequent amendments, will be punished with an administrative sanction ranging from 3,000 euros to 15,000 euros. If the Judicial Authority does not order the confiscation of the objects introduced illegally, the State Forestry Corps will do it.
Unless the offence is a more serious crime, whoever fails to submit the import notification referred to in Article 4, paragraph 4, of the Council Regulation (EC) no. 338/97, of 9th December 1996 and subsequent implementations and modifications will be punished with an administrative sanction varying from 3,000 euros to 15,000 euros. The same sanction applies to anyone failing to communicate the rejection of an application for a license or certificate in accordance with Article 6, paragraph 3 of the aforementioned Regulation.
The administrative authority that receives the report provided for by article 17, paragraph 1 of the Law n° 689 of 24th November 1981 about the violations foreseen and punished by this Law is the CITES service of the State Forestry Corps.

Art. 3 *bis* L. 150/1992 - Falsification of certificates for the trade of specimens
The cases provided for in Article 16, paragraph 1, letters a), c), d), e), and l) of the Council Regulation (EC) no. 338/97 of 9th December 1996 and subsequent amendments concern the falsification or alteration of certificates, licenses, import notifications, declarations and communications of information. In these cases the penalties referred to in Book II, Title VII, Chapter III of the Criminal Code apply.
For the violation of the rules of the Decree of the President of the Republic of 23rd January 1973, n. 43, the same penalties apply together with those of articles 1 and 2 herewith.

Art. 6 L. 150/1992 - Keeping of animals that are dangerous to public health and safety
Without prejudice to the provisions of the Law of 11th February 1992, n. 157, it is forbidden for anyone to keep live specimens of wild mammals and reptiles and live specimens of mammals and reptiles coming from captive reproductions that are dangerous to public health and safety.
The Minister of the Environment, in agreement with the Minister of the Interior, the Minister of Health and the Minister of Agricultural and Forestry Policies, have established with a Decree of their own the criteria to be applied in identifying the species

referred to in paragraph 1. They have consequently set up the list of such specimens providing for the appropriate forms to spread it with the help of associations aiming at protecting such species. Without prejudice to the provisions of paragraph 1 of article 5, those who, at the date of publication in the Official Gazette of the Decree referred to in paragraph 2, hold live specimens of mammals or reptiles of wild species, or live specimens of mammals or reptiles from captive reproductions included in the list itself, are requested to report it to the competent territorial Prefecture within ninety days from the date of enforcement of such Decree. The Prefect, in agreement with the competent health authorities, may authorize the detention of the aforementioned specimens subject to the verification of the suitability of the relative structures based on the correct survival of the animals and according to the public health and safety.
Anyone who contravenes the provisions referred to in paragraph 1 will be punished with arrest up to six months or with a fine between 15,000 euros and 300,000.
Anyone who contravenes the provisions referred to in paragraph 3 will be punished with an administrative sanction ranging from 10,000 euros and 60,000 euros.
The provisions of paragraphs 1, 3, 4 and 5 do not apply:
a) to zoological gardens, protected areas, national parks, aquariums and dolphinariums declared suitable by the scientific commission referred to in article 4, paragraph 2 on the basis of the general criteria previously established by the commission itself;
b) to circuses and permanent or traveling faunal exhibitions declared suitable by the competent authorities in matters of public health and safety on the basis of the general criteria previously established by the scientific commission referred to in article 4, paragraph 2.
The Research Scientific Institutions recorded in the register established by article 5-bis, paragraph 8 are not subject to the prior verification of suitability by the commission.

Art. 3 of the Law 549/1993 - Cessation and reduction of the use of harmful substances
The production, consumption, import, export, possession and marketing of the harmful substances referred to in table A attached to this Law are governed by the provisions of EC Regulation no. 3093/94.
From the date of entry into force of this law, the authorization of installations that foresee the use of the substances listed in table A attached to it is prohibited without prejudice to the provisions of the EC Regulation no. 3093/94.
The Minister of the Environment in agreement with the Minister of Industry, Trade and Crafts, has established the date up to when the use of the substances referred to in table A attached to this Law is permitted. Up to such date, their use is allowed for the maintenance and recharging of the appliances and systems already sold and installed on the date of enforcement of this Law. The progressive phasing out of these substances complies with the provisions and timing of the EC Regulation n° 3093/94. The times and methods for ceasing the use of the substances are referred to in table B attached to this law, according to which some extensions may be granted based on their essential use as pointed out. The production, use, marketing, import and export of the substances referred to in tables A and B attached to this law cease on December 31, 2008, exception made for the substances, processes and productions not included in the field of application of the Regulation (EC) no. 3093/94 and according to their definitions therein.

The adoption of terms other than those referred to in paragraph 3 deriving from the ongoing revision of the Regulation (EC) no. 3093/94, involves the replacement of the terms indicated in this law and the simultaneous adaptation to the new ones.
The Companies that mean to cease the production and use of the substances referred to in table B attached to this law before the prescribed time limits can take specific agreements with the Ministry of Industry, Trade and Crafts and the Ministry of the Environment. By doing they can take advantage of the incentives referred to in art. 10, with priority given to anticipated cessation times according to the modalities that will be established by decree of the Minister of Industry, Trade and Crafts in agreement with the Minister of the Environment.
6. Anyone who violates the provisions of this article will be punished with imprisonment up to two years and a fine up to three times the value of the substances used for production, imported or marketed purposes. In the most serious cases, the conviction is followed by the revocation of the authorization or license on which is based the illegal activity carried out.

Art. 8 of the Legislative Decree 202/2007 - Intentional pollution
Unless it is a more serious offence, the Commander of a ship flying any flag, as well as the members of the crew and the ship-owner, who willfully violate the provisions of article 4, or co-operate to its violation, will be punished with imprisonment from six months to two years and with a fine between € 10,000 and € 50,000.
If the violation referred to in paragraph 1 causes permanent or particularly serious damage to the quality of the water, to animal or vegetable species, or parts of them, the penalty will be arrest from one to three years and a fine ranging from 10,000 euros to 80,000 euros.
The damage is considered particularly serious when the elimination of its consequences is considerably complex from a technical point of view, or remarkably onerous, or achievable only with exceptional measures.

Art. 9 of the Legislative Decree 202/2007 - Negligent pollution
Unless it is a more serious crime, the Commander of a ship flying any flag, as well as the crew members and the ship-owner, who are guilty for the violation of the provisions of article 4, or have contributed to their fault, will be punished with a fine ranging from € 10,000 to € 30,000.
If the violation referred to in paragraph 1 causes permanent or particularly damage to the quality of the water, to animal or vegetable species, or parts of them, the penalty is arrest from six months to two years and the fine from € 10,000 to € 30,000.
The damage is considered particularly serious when the elimination of its consequences is considerably complex from a technical point of view, or remarkably onerous, or achievable only with exceptional measures.

Predicate offenses pursuant to art. 25 *duodecies* of the Legislative Decree 231/2001 - Employment of citizens from third countries whose stay is illegal

Art. 22 of the
Legislative Decree 25 July 1998, n. 286 (Consolidated Law on Immigration) - Provisions against illegal immigration

In each province, a Unique Immigration Desk has been set up at the prefecture-territorial office of the Government and it is responsible for the entire procedure relating to the hiring of foreign subordinate workers on a temporary and permanent basis.

2.An Italian or foreign employer legally residing in Italy who means to establish a fixed-term or permanent employment relationship in Italy with a foreigner residing abroad must submit to the competent Employment Center, after verification, suitable documents. They must state, on an appropriate paper, that there is no worker available on the national territory. They must present the following papers at the Unique Immigration Desk of the province of residence, or the province in which the company has its registered office, or that where the job will take place:

a) Nominative request of work permit;
b) Suitable documentation relating to the accommodation arrangements for the foreign worker;
c) The proposal for a residence contract specifying the relative conditions, including the commitment by the employer themselves to pay the expenses to go back to the foreigner's country of origin;
d) The declaration of commitment to communicate any changes concerning the employment relationship.

3. Should they not know directly the foreigner, the Italian employer or foreign one legally residing in Italy may request, by presenting the documentation referred to in letters b) and c) of paragraph 2, the work permit for one person or more people registered in the lists referred to in article 21, paragraph 5. These people have been selected according to the criteria defined in the Regulation for implementation.

4. The Unique Immigration Desk will communicate the requests referred to in paragraphs 2 and 3 to the Employment Center referred to in Article 4 of the Legislative Decree of 23rd December 1997, n. 469. The Employment Center is competent about the province of residence, domicile or registered office and they divulge the offers electronically to the other centers making them available on the INTERNET site or by any other possible means. They also activate any interventions envisaged by article 2 of the Legislative Decree 21 April 2000, n. 181. After twenty days without any application by a national or community worker, even electronically, the center will transmit a negative certification to the Unique Immigration Desk. They will otherwise transmit to it the applications acquired and will communicate them to the employer. If this term has elapsed without the employment center having provided feedback, the Unique Immigration Desk will proceed in accordance with paragraph 5.

5. The Unique Immigration Desk, if the requirements as per paragraph 2 and those of the Collective Labor Agreement applicable to the case have been respected, will release the work permit within the overall maximum period of sixty days from the submission of the request. They will do so after hearing the Commissioner, and the work permit will have to be issued in compliance with the numerical, quantitative and

qualitative limits established pursuant to article 3, paragraph 4, and article 21. The Unique Immigration Desk, at the request of the employer, will forward the documentation, including the tax code, to the consular offices. If possible, this will be done electronically. The work permit for subordinate work is valid for a period not exceeding six months from the date of issue.

5.1. The applications for the authorization to work are examined within the numerical limits established by the Decree referred to in article 3, paragraph 4. The applications exceeding these limits may be examined within the quotas that subsequently become available among those established with the same Decree.

5-bis. The work permit will be refused if the employer has been convicted in the last five years, even with a non-definitive sentence, including that adopted following the application of the penalty on request pursuant to article 444 of the Code of Criminal Procedure, for the following reasons:

a) abetting illegal immigration to Italy and illegal emigration from Italy to other States either for crimes aimed at recruiting people to be assigned to prostitution, or for the exploitation of prostitution especially of minors to be employed in illegal activities;
b) the illicit intermediation and exploitation of labor pursuant to article 603-bis of the Criminal Code;
c) the offense provided for by paragraph 12.

5-ter. The work permit will also be refused, or revoked in case it has already been issued, if the documents presented have been obtained through fraud or have been falsified or counterfeited. It will be refused or revoked also if the foreigner does not go to the Unique Immigration Desk to sign the residence contract within the term referred to in paragraph 6, exception made for a delay due to force majeure. The revocation of the work permit will be communicated to the Ministry of Foreign Affairs through electronic links.

6. The Consular Offices of the foreigner's country of residence or origin, after the necessary checks, will issue the entry visa with the indication of the tax code communicated by the Unique Immigration Desk. Within eight days of entry, the foreigner must go to the Unique Immigration Desk that issued the work permit to sign the residence contract. This will be kept there, but they will send a copy of it to the competent Consular Authority and the competent Employment Center.

7. The employer who fails to communicate any change in the employment relationship with the foreigner to the Unique Immigration Desk will be punished with an administrative sanction ranging from 500 euros to 2,500 euros. The prefect will impose the sanction.

8. Without prejudice to the provisions of article 23, the non-EU worker who wants to enter Italy for work reasons must be in possession of a visa issued by the Italian Consulate in the country of origin or of the worker's permanent residence.

9. The Police Headquarters will provide INPS (National Social Insurance Agency) and INAIL (National Institute for Insurance against Industrial Injuries), via electronic links, with the personal information relating to non-EU workers to whom a residence permit is granted for work reasons, or is in any case suitable for access to work. They will also communicate the issue of permits concerning family members pursuant to the provisions of Title IV. INPS, on the grounds of the information received, sets up a "registry of non-EU workers" to be shared with other public administrations. The exchange of information takes place with an agreement between the administrations concerned. The same information is forwarded electronically by the police headquarters to the competent financial office that will assign the tax code.

10. The Unique Immigration Desk provides the Ministry of Labor and Social Policies with the number and type of work permits issued according to the classifications adopted in the Decrees referred to in Article 3, paragraph 4.
11. The loss of the job is not a good reason for the revocation of the residence permit of a non-EU worker and his/her legally residing family members. A foreign worker in possession of a residence permit for subordinate work who loses his/her job, even due to resignation, can be registered in the employment lists for the residual validity period of the residence permit. At any rate, he/she will be registered in the employment lists for a period of not less than one year, or for the entire duration of the income support service the foreign worker receives, whichever is longer, exception made if the work permit is for seasonal work. Once the term referred to above has elapsed, the income requirements referred to in article 29, paragraph 3, letter b) apply. The Regulation for implementation establishes the methods of communication to the employment centers, also for registering the EU foreign workers in the employment lists with priority over new non-EU workers.
11-bis. The foreigner who has obtained a Doctorate or a University Master Degree [second level], or a three-year degree in Italy, upon expiry of the residence permit for study reasons, can be registered in the registry list as per article 4 of the Regulation referred to in the Decree of the President of the Republic of 7 July 2000, n. 442. The registration period does not exceed twelve months, but such foreigner can request the conversion of the residence permit in work permit in the presence of the requisites envisaged by this Consolidated Act.
12. The employer who employs foreign workers without the work permit provided for in this article, or whose permit has expired and whose renewal has been revoked or canceled, or has not been requested within the terms of the Law, will be punished with imprisonment from six months to three years and a fine of 5,000 euros for each worker employed.
12-bis. The penalties for the offence provided for in paragraph 12 are increased from one third to a half:
a) if there are more than three workers employed;
b) if the workers employed are minors of non-working age;
c) if the employed workers are subjected to other particularly exploitative working conditions referred to in the third paragraph of article 603-bis of the Criminal Code.
12-ter. With the condemnation sentence, the Judge applies the ancillary administrative sanction of the payment of the average cost of repatriation of the illegally employed foreign worker.
12-quater. In case of a particular labor exploitation referred to in paragraph 12-bis, upon proposal of the Public Prosecutor, or with his/her favorable opinion, the Commissioner will release a residence permit to the foreigner who has filed a complaint and cooperates in the criminal proceedings against the employer (pursuant to article 5, paragraph 6).
12-quinquies. The residence permit referred to in paragraph 12-quater has a duration of six months and can be renewed for one year or for the longer period necessary for the definition of the criminal proceedings. The residence permit will be revoked if the Public Prosecutor or the Commissioner report a conduct that is incompatible with its goals, or if the conditions that justified its issue no longer exist.
12 -sexies. The residence permit referred to in paragraphs 12 -quater and 12 -quinquies bears the wording "special cases", allows the carrying out of working activities, and can

be converted, upon expiry, into a residence permit for subordinate or self-employed work.

13. Except for what is provided for seasonal workers by article 25, paragraph 5, in the event of repatriation a non-EU worker retains the accrued social security and social security rights. They can enjoy them, regardless of the validity of a reciprocity agreement, upon maturity of the requisites provided for by the current legislation, and at the age of sixty-five by way of derogation from the minimum contribution requirement provided for by article 1, paragraph 20, of the Law no. 335.

14. The attributions of the institutions of patronage and social assistance referred to in the Law of 30 March 2001, n. 152, are extended to non-EU workers who work regularly in Italy.

15. Italian and non-EU workers can apply for the recognition of professional training qualifications acquired abroad. In the absence of specific agreements, the Minister of Labor and Social Policies, having consulted the central commission for employment, establishes the conditions and methods for recognizing qualifications for individual cases. A non-EU worker can also take part, in accordance with this Consolidated Act, in all training and retraining courses scheduled in the territory of the Republic.

16. The provisions referred to in this article apply to the regions with special statutes and to the autonomous provinces of Trento and Bolzano in accordance with the statutes and the relative Regulations of implementation.

Art. 12 of the Legislative Decree 25 July 1998, n. 286 (Consolidated Law on Immigration) - Provisions against illegal immigration

Unless the offence is a more serious crime, whoever, in violation of the provisions of this Consolidated Act, promotes, directs, organizes, finances, or makes the transport of foreigners in the territory of the Italian State will be punished with imprisonment from 1 to 5 years and a fine of 15,000 euros for each person transported. The same penalty applies to anyone who accomplishes other acts aimed at illegally procuring their entry into the territory of the Italian State, or into another State of which the person is not a citizen or has not the permanent residence title. Without prejudice to the provisions of art. 54 of the Criminal Code, rescue and humanitarian assistance activities provided in Italy to foreigners in conditions of need are not a crime.

Unless the offence is a more serious crime, whoever, in violation of the provisions of this Consolidated Act, promotes, directs, organizes, finances or makes the transport of foreigners in the territory of the State, or accomplishes other acts aimed at illegally procuring their entry into the territory of the State, or of another State of which the person is not a citizen or does not have the right of permanent residence, will be punished with imprisonment from five to fifteen years and with a fine of 15,000 euros for each person transported in the event that:

a) the offence concerns the illegal entry or stay in the territory of the State of five or more people;
b) the transported person has been exposed to danger for his life or safety in order to procure his illegal entry or stay;
c) the transported person has been subjected to inhuman or degrading treatment to procure illegal entry or stay;

d) the offence is committed by three or more people in competition with each other or using international transport services or documents that are counterfeited or altered, or in any case illegally obtained;
e) the perpetrators of the offence have weapons or explosive materials available.
3-bis. If the offences referred to in paragraph 3 fall into one or more of the hypotheses referred to in letters a), b), c), d) and e) of the same paragraph, the penalty provided therein is increased. The custodial sentence increases from one third to a half and a fine of 25,000 euros applies to each person if the offences referred to in paragraphs 1 and 3:
a) are committed in order to recruit people to be assigned to prostitution or to sexual or labor exploitation, or if they concern the entry of minors to be employed in illegal activities to favor their exploitation;
b) are committed for the purpose of making a profit, even indirectly.
The extenuating circumstances, other than those provided for by articles 98 and 114 of the Criminal Code, in conjunction with the aggravating circumstances referred to in paragraphs 3-bis and 3-ter, are not equivalent or prevalent with respect to these ones. The penalty reductions are reckoned according to the amount of penalty resulting from its increase following the aforementioned aggravating circumstances.
For the crimes provided for in the preceding paragraphs, the penalties are reduced up to a half for the accused person who tries to prevent the criminal activity from being brought to further consequences. This is when he/she concretely helps the Police or the Judicial Authority collect the decisive evidence for the reconstruction of the facts. His/her help will lead to the identification or capture of one or more perpetrators of the crimes and to the subtraction of resources aimed at committing them.
In article 4-bis, paragraph 1, third sentence of the Law no. 354 and subsequent amendments, after the words: "609-octies of the Criminal Code" the following ones are inserted: "as well as by article 12, paragraphs 3, 3-bis and 3-ter, of the Consolidated Text referred to in the Legislative Decree 25 July 1998, n. 286.
In relation to the proceedings for the crimes provided for in paragraph 3, the provisions of article 10 of the Law of 11 August 2003, n. 228 and subsequent amendments apply. The execution of the operations is enforced with an agreement between the Central Directorate of Immigration and the Border Police.
For the cases provided for in paragraphs 1 and 3 the arrest in the act is mandatory.
When there are serious indications of guilt in relation to the crimes referred to in paragraph 3, pre-trial detention in prison applies unless the elements acquired seem to suggest there are no precautionary needs.
For the cases provided for in paragraphs 1 and 3 the means of transport used to commit the crime will always be confiscated even upon request of the parties for the application of the penalty.
Apart from the cases provided for in the preceding paragraphs and unless the offence is a more serious crime, whoever, in order to derive an unfair profit from the illegal condition of a foreigner or in the context of the activities punished under this article, favors his/her stay in the territory of the State in violation of the regulations of this Consolidated Act, will be punished with imprisonment up to four years and a fine up to thirty million lira. When the offense is committed jointly by two or more people, or involves the stay of five or more people, the penalty is increased from one third to a half.
Unless the offence is a more serious crime, anyone who, in order to obtain an unjust profit, gives accommodation or transfers, even on lease, a property to a foreigner who is

without a residence or work permit at the time of the contract stipulation or of its renewal, will be punished with imprisonment from six months to three years. The irrevocable condemnation sentence or the application of the penalty upon request of the parties pursuant to Article 444 of the Code of Criminal Procedure, entails the confiscation of the property even if the conditional suspension of the sentence has been granted, exception made for a property that belongs to a person unrelated to the crime. The provisions in force on the management and destination of confiscated assets are observed as applicable. The sums of money obtained from the sale, when arranged, of the confiscated assets are intended for the strengthening of the activities of prevention and repression of illegal immigration crimes.

The air, maritime or land carrier must ensure that the transported foreigners are in possession of the documents required for entry into the territory of the Italian State. They must report to the Border Police any presence on board of the respective means of transport of illegal immigrants. In the event of non-compliance with even one of the obligations referred to in this paragraph, the administrative sanction of a sum ranging from € 3,500 to € 5,500 for each of the foreigners transported is applied. The most serious cases imply the suspension from one to twelve months or revocation of the license, authorization or concession issued by the Italian administrative authority relating to the professional activity carried out and the means of transport used. The provisions of the Law of 24 November 1981, n. 689 apply.

Except for military vessels or ships in non-commercial government service, the captain of the ship is required to comply with the international regulations and the prohibitions and limitations that may be established pursuant to article 11, paragraph 1-ter.

In case of violation of the prohibition of entry, transit or stop in Italian territorial waters, without prejudice to criminal sanctions, the captain of the ship will have to pay an administrative sanction for a sum ranging from 150,000 euros to 1,000,000 euros. The joint and several liability referred to in article 6 of the law of 24 November 1981, n. 689 extends to the ship owner. The ship used to commit the violation will always be confiscated and pre-trial detention will be immediately proceeded. Following a definitive confiscation order, the ship-owner is responsible for the costs of custody of the vessels subjected to precautionary seizure. The territorially competent prefect provides for the imposition of sanctions ascertained by the control bodies. The provisions of the law of 24 November 1981, n. 689 apply, with the exception of the fourth, fifth and sixth paragraphs of article 8-bis.

6-ter. The Prefect can entrust the custody of the ships seized pursuant to paragraph 6-bis to the police, to the Port Authorities, to the Navy, or to other State Administrations that request them for use in institutional activities. The costs relating to the management of the assets are charged to the administration that uses them, without new or greater charges to be borne by public finance.

When the provision that provides for the confiscation becomes unassailable, the ship is bought as part of the State property and, upon request, assigned to the administration that has had its use pursuant to paragraph 6-ter. A ship for which no application for assignment has been presented, or which is not requested for assignment by the administration that has had its use pursuant to paragraph 6-ter is, will be appointed, upon request, to public administrations for institutional purposes. It may otherwise be sold even for separate parts. The charges relating to the management of the ships are borne by the assignee administrations. The ships that are not usefully employed or have not been sold after two years since the first attempt of sale will be destroyed.

The provisions of article 301bis, paragraph 3, of the Consolidated Text of the legislative provisions on customs matters, as per the Decree of the President of the Republic of 23 January 1973, no. 43 apply.
During the Police operations aimed at fighting against illegal immigration according to the directives referred to in art. 11, paragraph 3, the officers and public security agents working in the border provinces and in the territorial waters may carry out the controls and inspections of the means of transport and of the things transported. They may do so even if they are subject to a special customs regime when in relation to specific circumstances of place and time there are well-founded reasons to believe that they are used for one of the offenses provided for in this article. The Police will make a report on special forms with the outcome of the controls and inspections carried out. This report will be sent within forty-eight hours since it has been drawn to the Public Prosecutor who, if the conditions are met, will validate it in the following forty-eight hours. In the same circumstances, the Judicial Police Officers may also carry out searches in compliance with the provisions of art. 352, paragraphs 3 and 4, of the Code of Criminal Procedure.
The assets seized in the course of the police operations aimed at the prevention and repression of the crimes referred to in this article will be entrusted for custody by the proceeding Judicial Authority, unless it is not possible for legal requirements, to the police bodies that request them for the employment in police activities. Alternatively, the Police will give them to other state bodies or other public bodies for justice, civil or environmental protection reasons. The means of transport cannot be alienated under any circumstances. The provisions of article 100, paragraphs 2 and 3, of the Consolidated Text of the laws concerning narcotic drugs and psychotropic substances, approved by the Decree of the President of the Republic 9 October 1990, n. 309 apply.
In the event that no applications for the assignment of confiscated means of transport have been presented, the provisions of article 301-bis, paragraph 3, of the Consolidated Text of the legislative provisions on customs matters referred to in the Decree of the President of the Republic of 23 January 1973, n. 43 and subsequent amendments apply.
Destruction can be ordered directly by the President of the Council of Ministers, or by the authority delegated by him/her, as long as previously authorized by the proceeding Judicial Authority. The provision ordering the destruction pursuant to paragraph 8-ter establishes the execution methods.
The assets bought by the State following a definitive confiscation order are, upon request, assigned to the administration, or transferred to the entity, that has had their use pursuant to paragraph 8. They will otherwise be alienated or destroyed. At any rate, the means of transport not assigned, or transferred for the purposes referred to in paragraph 8, will be destroyed. The provisions in force on the management and destination of confiscated assets will be observed as applicable. For the purposes of determining any indemnity, paragraph 5 of article 301-bis of the aforementioned Consolidated Text referred to in the Decree of the President of the Republic of 23 January 1973, no. 43 and subsequent amendments applies (22).
The sums of money confiscated following a conviction for one of the crimes provided for in this article are meant to strengthen the prevention and repression of the crimes themselves. The same is for the sums of money obtained from the sale, where appropriate, of the confiscated assets. The prevention and repression of crimes takes place also internationally through interventions aimed at the collaboration with the police forces of the countries concerned and their technical-operational assistance. To this end,

the sums flow to a specific chapter of the State income to be assigned, upon specific requests, to the relevant chapters of the estimates of the Ministry of the Interior, under the heading "Public Security".
An Italian Police ship in service in the territorial sea, or in a contiguous area, that comes across a vessel they reasonably think is being used for the illegal transport of immigrants can stop it. The Police can inspect the vessel and, if they find evidence that confirms its involvement in migrant smuggling, they can seize it and take it to a port of the State.
The ships of the Italian Navy, without prejudice to the institutional competences in matters of national defense, can be used to take part in the activities referred to in paragraph 9bis.
The ships of the Italian Navy, as well as the Police ships in service, may exercise the powers referred to in paragraph 9-bis outside the territorial waters within the limits permitted by the Italian Law, the International Law, or by bilateral or multilateral agreements. This is when a ship flies the national flag or that of another State, or if it sails without a flag or a flag of convenience.
The methods of intervention of the ships of the Navy, as well as of the Police ships in service carrying out connection activities, are defined with an Inter-Ministerial Decree of the Ministers of the Interior, Defense, Economy and Finance and Infrastructure and Transport.
The provisions referred to in paragraphs 9-bis and 9-quater apply to controls of the air traffic insofar as they are compatible.
The Department of Public Security of the Ministry of the Interior ensures with IT methods, in the context of activities fighting against irregular immigration, the management and monitoring of the administrative procedures regarding the irregular positions of entry and stay through the Automated Information System too. To this end, there are necessary interconnections with the Joint Data Processing Center referred to in Article 8 of the Law 1 April 1981, n. 121, with the Schengen Information System referred to in the EC Regulation 1987/2006 of 20 December 2006, and with the Automated Fingerprint Identification System. The timely exchange of information with the Reception Management System of the Department for Civil Liberties and Immigration of the Ministry of the Interior is granted.

Predicate offenses pursuant to art. 25 *terdecies of* the Legislative Decree 231/2001 - Racism and Xenophobia

Art. 3 of the Law 13 October 1975 n. 654 - Ratification and execution of the International Convention about the elimination of all forms of racial discrimination opened in New York to be signed on March 7th 1966

Unless the offence is a more serious crime, in order to implement the provision of Article 4 of the Convention imprisonment from 1 to 4 years is applied to whoever:

a) spreads in whatsoever way ideas based on superiority or racial hatred;
b) incites discrimination, commits, or incites to commit in any way acts of violence, or of provocation of violence, against people because they belong to a national, ethnic or racial group.

Any organization or association whose purpose is to incite hatred or racial discrimination is forbidden.

Anyone who takes part in organizations or associations of this kind, or provides assistance in their activity, will be punished with imprisonment from 1 to 5 years.

The penalties is heavier for the leaders and promoters of such organizations or associations.

Predicate offenses pursuant to art. 25 *quaterdecies* of the Legislative Decree 231/2001 - Fraud in sports competitions, abusive gambling or betting by means of prohibited equipment.

Art. 1 of the Law 401/1989

Anyone who offers or promises money or other benefits or advantages to any of the participants in a sports competition organized by the federations recognized by the Italian National Olympic Committee (CONI), by the Italian Union for the increase of equine breeds (UNIRE), or by other sports bodies recognized by the State and by the associations belonging to them, in order to achieve a result other than that resulting from the correct and fair conduct of a competition, or carries out other fraudulent acts with the same purpose, will be punished with imprisonment from two to six years and with a fine between € 1,000 and € 4,000.

The same penalties apply to the participant in a competition who accepts the money or other utility or advantage, or accepts the promise of them.

If for the offences referred to in paragraphs 1 and 2 the result of a competition influences the regular predictions and betting, the penalty of imprisonment is increased and the fine ranges from € 10,000 to € 100,000.

Art. 4 of the Law 401/1989

Anyone who illegally practices the organization of the lotto game, or of betting, or predictions that the Law reserves to the State or other concessionary body, will be punished with imprisonment from three to six years and a fine between 20,000 euros and 50,000 euros. Anyone who arranges bets or predictions on sports activities managed by the Italian National Olympic Committee (CONI), by its dependent organizations, or by the Italian Union for the increase of equine breeds (UNIRE), is subject to the same penalty. Anyone who illegally practices the organization of public bets on other competitions involving people or animals and games of skill will be punished with arrest from three months to one year and a fine of not less than one million lira. The same penalties apply to anyone who sells lottery tickets or tickets of similar competitions of foreign States on the National Territory without the authorization from the Customs and Monopolies Agency. Again, the same penalty is for anyone who takes part in such operations by collecting bookings of bets and then by crediting the relative winnings, as well as by promoting and advertising through any means of diffusion. Anyone who, without the prescribed concession, arranges and remotely collects the winnings of any game instituted or regulated by the Customs and Monopolies Agency will also be punished with imprisonment from three to six years and a fine ranging from 20,000 Euros to 50,000 Euros. Anyone, even though the holder of the prescribed concession, who remotely arranges and collects the winnings of any game set up or regulated by the Customs and Monopoly Agency with methods and techniques other than those provided for by the Law, will be punished with arrest from three months to one year or with a fine between € 500 and € 5,000.

When it comes to competitions, games or bets managed in the manner referred to in paragraph 1, and except in case of participation in one of the offenses provided for therein, anyone who in any way advertises them will be punished with arrest up to three months and with a fine ranging from one hundred thousand to one million lira. The same

sanction applies to anyone who, in any way, advertises games, bets and lotteries in Italy, accepted by anyone abroad.
Anyone who participates in competitions, games and bets managed in the manner referred to in paragraph 1, except for the cases of participation in one of the offenses provided for therein, will be punished with arrest for up to three months or with a fine of ranging from one hundred thousand lira to one million lira.
The provisions referred to in paragraphs 1 and 2 also apply to gambling practiced with devices forbidden by article 110 of the Royal Decree of June 18th 1931, n. 773, as amended by the Law no. 507 and more recently by article 1 of the Law no. 904.
The sanctions referred to in this article are applied to anyone illegally carrying out in any organized activity aiming at accepting, collecting or facilitating the collection of bets of any kind, including by phone or by means of a computer, in Italy or abroad. It is illegal if they do it without a concession, authorization or license pursuant to article 88 of the Consolidated Text of the Public Safety Laws approved by the Royal Decree no. 773 and subsequent amendments.
Without prejudice to the powers attributed to the Ministry of Finance by article 11 of the Decree no. 557 converted with modifications into the Law of 26 February 1994 n. 133, and in application of article 3, paragraph 228 of the Law of 28 December 1995 n. 549, the sanctions referred to in this article are applied to anyone who carries out the collection or booking of lottery bets, predictions or bets by telephone or computer without the appropriate authorization from the Ministry of Economy and Finance and the Customs and Monopolies Agency.
The Customs and Monopolies Agency is required to implement, in collaboration with the Finance Police and the other Police Forces, an extraordinary plan to control and fight against the illegal gambling activity referred to in the previous paragraphs.

Predicate offenses pursuant to art. 25 *quinquiesdecies* - Tax offenses

Art. 2 of the Legislative Decree 10 March 2000 n. 74
Anyone who, in order to evade income or value added taxes, through the use of invoices or other documents for non-existent transactions reports fictitious passive elements in one of the declarations relating to said taxes will be punished with imprisonment from four to eight years.
The offense is committed, by making use of invoices or other documents for non-existent transactions, when such invoices or documents are registered in the compulsory accounting records, or when they are held as evidence against the financial administration.
If the amount of the fictitious passive elements is less than 100,000 euros, imprisonment from one year and six months to six years is applied.

Art. 3 of the Legislative Decree of 10th March 2000 n. 74
Apart from the cases provided for in Article 2, anyone who, to evade income and value added taxes, carries out objectively or subjectively simulated operations by using false documents or other fraudulent means will be punished with imprisonment from three to eight years. This hinders the tax assessment and misleads the financial administration when they report in one of the declarations relating to said taxes assets for an amount

lower than the actual one, or when they report fictitious passive elements, credits and withholdings, and when at the same time:
a) the tax evaded is higher, with reference to some of the individual taxes, than 30,000 euros;
b) the total amount of the active elements subtracted from taxation, when fictitious passive elements have been reported too, is greater than 5% of the total amount of the active elements showing in the tax return. Or when such amount exceeds 1,500,000 euros, or if the total amount of fictitious credits and withholdings as a reduction of taxes is greater than 5% of the amount of the tax itself or, in any case, higher than 30,000.
2. The offense is committed by making use of false documents reported in the compulsory accounting records, or when these are held for evidence against the financial administration.
3. In order to enforce the provision of paragraph 1, the mere violation of the obligations of invoicing and writing down of the active elements in the accounting records, or the only fact of reporting in the invoices or in the accounting records lower amounts than the actual ones, are not considered frauds.

Art. 8 of the Legislative Decree of 10th March 2000 n. 74
Anyone who issues invoices or other documents for non-existent transactions in order to allow third parties to evade income or value added taxes is punished with imprisonment from four to eight years.
In order to apply the provision provided for in paragraph 1, the issue of multiple invoices or documents for non-existent transactions during the same tax period is considered as a single crime.
If the amount reported in the invoices or documents that does not correspond to the actual one is less than 100,000 euros, per tax year, imprisonment from one year and six months to six years is applied.
3. If the false amount reported in the invoices or documents is less than 154,937.07 euros (three hundred million lira) per tax period, imprisonment from six months to two years is applied.

Art. 10 of the Legislative Decree of 10th March 2000 n. 74
Unless the offence is a more serious crime, anyone who, in order to evade income or value added taxes, or to allow evasion to third parties, fully or partly conceals or destroys the accounting records or documents that must be kept, so as not to allow the reconstruction of the income or turnover, will be punished with imprisonment from three to seven years.

Art. 11 of the Legislative Decree of 10th March 2000 n. 74
Anyone who, in order to avoid the payment of income or value added taxes, or of interests, or administrative sanctions relating to said taxes for a total amount exceeding fifty thousand euros, will be punished with imprisonment from six months to four years.
The same penalty is for anyone who alienates or carries out other fraudulent acts concerning one's own assets or someone else's in such a way that their compulsory collection procedure is partially or totally ineffective. If the amount of taxes, penalties and interests exceeds 200,000 euros, imprisonment from one year to six years is applied.
2. Anyone who, in order to obtain for themselves or for others a partial payment of taxes

and related accessories, reports in the documentation submitted to the procedure for tax settlement active elements for an amount lower than the actual one, or fictitious passive elements for a total amount exceeding 50,000 euros, will be punished with imprisonment from six months to four years. . If the amount is greater than 200,000 euros, imprisonment from one year to six years is applied.

Art. 25 *quinquiesdecies,* paragraph 1 *bis* of the Legislative Decree 231/2001
In relation to the commitment of the crimes provided for by the Legislative Decree 10 March 2000, n. 74, if they are committed in the context of cross-border fraudulent systems, and in order to evade VAT for a total amount of not less than 10,000,000 euros, the following fines are applied to the entity:
a) for the crime of unfaithful declaration provided for in article 4, a fine up to three hundred quotas;
b) for the crime of omitted declaration provided for in article 5, a fine up to four hundred quotas;
c) for the crime of undue compensation provided for in article 10-quater, a fine up to four hundred quotas.

Predicate offenses pursuant to art. 25 *sexiesdecies* - Smuggling

Art. 282 - Smuggling concerning the movement of goods across land borders and customs areas
A fine not inferior to twice and not higher than ten times the border rights due is applied to anyone who:
a) introduces foreign goods across the land border in violation of the provisions, prohibitions and limitations established pursuant to Article 16;
b) unloads or stores foreign goods in the space between the border and the nearest customs;
c) In order to remove them from the customs' inspection is caught with foreign goods hidden on the person or in the baggage, or in packages or furnishings, or among goods of another kind, or in any means of transport;
d) removes goods from the customs areas without having paid the duties, or without having guaranteed payment, except for the provisions of art. 90;
e) carries away from the customs territory, under the conditions provided for in the previous letters, national or nationalized goods subject to border rights;
f) holds foreign goods when the circumstances provided for in the second paragraph of article 25 for the crime of smuggling occur.

Art. 285 - Smuggling concerning the movement of goods by air
A fine of no less than twice and no more than ten times the border rights due to the aircraft commander is applied to anyone:
a) who transports foreign goods in the territory of the State without being in possession of the manifest, when this is required;
b) who, at the time of departure of the aircraft, does not have on board the foreign goods that should be found there according to the manifest and other customs documents;

c) who removes goods from the aircraft landing areas without carrying out the prescribed customs operations;

d) who, after landing outside a customs area at the airport, fails to report the landing to the Authorities indicated in art. 114. In such a case, in addition to the cargo, the aircraft is also considered smuggled into the customs territory.

Anyone who throws foreign goods into the customs territory from an aircraft in flight, or hides them in the aircraft in order to remove them from the customs inspection, will be punished with the same penalty.

The aforementioned penalties apply regardless of those enforced for the same offences by the Special Laws on air navigation, insofar as they do not concern customs matters.

Art. 287 - Smuggling for improper use of goods imported with customs concessions

A fine of no less than twice and no greater than ten times the border rights will be made to pay to anyone who gives, entirely or in part, to foreign goods imported free of duty and with reduction of the rights themselves a destination or use other than that for which the deductible or reduction was granted, except for the provisions of art. 140.

Art. 289 – Smuggling in coasting trade and traffic

Anyone who introduces foreign goods into the State in substitution of national or nationalized goods sent via coasting trade or during circulation will be punished with a fine of no less than twice and no more than ten times the border rights due.

Art. 290 - Smuggling in the export of goods eligible for restitution of rights

Someone may use fraudulent means in order to obtain undue restitution of the rights established for the import of raw materials employed in the production of domestic goods that are exported. In this case, the penalty applied is a fine not less than twice the amount of the rights unduly collected, or attempted to collect, and not higher than ten times their amount.

Art. 291 - Smuggling in temporary import or export

Anyone who in the operations of temporary import or export, or in the operations of re-export and re-import, for the purpose of subtracting goods from the payment of fees that would be due, subjects the goods themselves to artificial manipulation or uses other fraudulent means, is punished with a fine not less than twice and no more than ten times the amount of the rights evaded or attempted to evade.

Art. 291 *bis* - Smuggling of foreign manufactured tobaccos

Anyone who introduces, sells, transports, purchases or holds in the territory of the State a quantity of foreign processed smuggled tobacco in excess of ten conventional kilograms will be punished with a fine of ten thousand lira for each conventional gram of product, as defined by article 9 of the Law n° 76 of March 7th 1985, and with imprisonment from two to five years.

The offences provided for in paragraph 1, when they concern a quantity of foreign processed tobacco up to ten conventional kilograms, will be punished with a fine of ten thousand lira for each conventional gram of product and in any case not less than 1 million lira.

Art. 291 *quater* - Criminal association aimed at smuggling foreign processed tobaccos

When three or more people associate for the purpose of committing more than one of the crimes provided for in article 291-bis, those who promote, establish, direct, organize or finance the association are punished with imprisonment from three to eight years.

Those who take part in the association are punished with imprisonment from one year to six years.

The penalty is heavier if the number of members is ten or more.

If the association is armed, or if the circumstances provided for by letters d) or e) of paragraph 2 of article 291-ter occur, the penalty of imprisonment from five to fifteen years is applied in the cases provided for by paragraph 1 of this article, and from four to ten years in the cases provided for in paragraph 2. The association is considered armed when the participants have the availability, for the achievement of the purposes of the association, of weapons or explosive materials, even if hidden or kept in storage.

The penalties provided for in articles 291-bis, 291-ter, and this article are reduced to a half for an offender who, by dissociating from the others, does his/her bests to prevent the criminal activity from being brought to further consequences. Especially if he/she helps concretely the police authority or the judicial authority in the collection of decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the crime, or for the identification of resources apt to commit the crimes.

Art. 292 - Other cases of smuggling

Whoever, apart from the cases provided for in the previous articles, subtracts goods from the payment of the border rights will have to pay a fine of not less than twice and not more than ten times the amount of the rights themselves.

Predicate offenses pursuant to art. 4 of the Legislative Decree 231/2001 introduced by the Law 146/2006 - Transnational crimes

Art. 3 l. 146/06 - Definition of a transnational crime
For the purposes of this Law, a transnational crime is punishable by imprisonment of no less than four years if an organized criminal group is involved, as well as if:
a) it is committed in more than one State;
b) it is committed in one State, but a substantial part of its preparation, planning, direction, or control takes place in another State;
c) it is committed in one State, but an organized criminal group engaged in criminal activities in more than one State is involved;
d) it is committed in one State but has substantial effects in another State.

Art. 3 of the Law 146/06 related to art. 377 *bis* of the Criminal Code - Induction not to make statements or to make false statements to the judicial authority
Unless the offence is a more serious crime, anyone who, by violence or threat, or with an offer or promise of money or other benefits induces the person called to make declarations before the judicial authority not to make statements, or to make false statements, will be punished with imprisonment from two to six years. Such person's statements can be used in a criminal proceeding and he/she has the right not to respond.

Art. 3 of the Law 146/06 related to art. 378 of the Criminal Code - Personal aiding and abetting
Anyone who, after the commitment of a crime for which the law establishes life imprisonment, and apart from the cases of concurrence in the same, helps someone to evade the investigations of the Authority, or to evade the searches of this, will be punished with imprisonment up to four years.
When the crime committed is the one provided for by article 416bis, the penalty of imprisonment for not less than two years applies.
In case of crimes for which the Law establishes a different penalty, i.e. fines, the penalty is a fine up to 516 euros.
The provisions of this article also apply when the aided person is not responsible, or when it appears he/she did not commit the crime.

Art. 3 of the Law 146/06 related to art. 416 of the Criminal Code - Criminal Association
See art. 24 *ter* of the Legislative Decree 231/2001 in the regulatory appendix.

Art. 3 of the Law 146/06 related to art. 416 *bis* of the Criminal Code - Mafia-type associations including foreign ones
See art. 24 *ter* of the Legislative Decree 231/2001 in the regulatory appendix.

Art. 3 of the Law 146/06 related to art. 291 *quater* of the Decree of the President of the Republic no. 43/73 – Criminal Association aimed at smuggling foreign manufactured tobacco

When three or more persons associate for the purpose of committing more than one of the crimes provided for in article 291-bis, those who promote, establish, direct, organize or finance the association are punished with imprisonment from three to eight years.
Those who take part in the association are punished with imprisonment from one year to six years.
The penalty is heavier if the number of members is ten or more.
If the association is armed, or if the circumstances provided for by letters d) or e) of paragraph 2 of article 291-ter occur, the penalty of imprisonment from five to fifteen years is applied to the cases provided for by paragraph 1 of this article. The penalty is from four to ten years for the cases as per paragraph 2. An armed association is when the participants have the availability, for the achievement of the purposes of the association, of weapons or explosive materials, even if hidden or kept in storage.
The penalties provided for in articles 291-bis, 291-ter and this article are reduced to a half for an offender who, by dissociating from the others, does his/her best to prevent the criminal activity from being brought to further consequences. Especially if he/she helps concretely the police authority, or the judicial authority, collect the decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the crime, or for the identification of the resources leading to its commitment.

Art. 3 of the Law 146/06 related to art. 74 of the DPR (Decree of the President of the Republic) 309/90 - Association aimed at the illicit trafficking of narcotic drugs or psychotropic substances

See art. 24 *ter* of the Legislative Decree 231/2001 in the regulatory appendix.

Art. 3 of the Law 146/06 related to art. 12 of the Legislative Decree 286/98 - Provisions against illegal immigration

See art. 25 *duodecies* of the Legislative Decree 231/2001 in the regulatory appendix.

Predicate offenses pursuant to art. 12 of the Law 9/2013 - Crimes against Industry and Trade

Art. 12 - Liability of entities for administrative offenses resulting from a crime

The entities operating within the supply chain of virgin olive oils are responsible, in accordance with the legislative decree of 8 June 2001, no. 231, for the offenses referred to in articles 440, 442, 444, 473, 474, 515, 516, 517 and 517-quater of the Criminal Code, committed in their interest or to their advantage by people:

a) who perform functions of representation, administration, or management of the entity or one of its organizational units with financial and functional autonomy, or who exercise, even de facto, the management and control of the same;
b) undergoing the management or supervision of one of the subjects referred to in letter a).

The liability of the entity remains even when the perpetrator of the crime has not been identified or is not attributable.

Art. 440 of the Criminal Code - Adulteration or counterfeiting of food substances
Anyone who corrupts or adulterates water or substances intended for food, before they are drawn or distributed for consumption, thus making them dangerous to public health, will be punished with imprisonment from three to ten years.
The same penalty applies to anyone who counterfeits food substances intended for trade in a way that is dangerous to public health.
The penalty heavier if medicinal substances are adulterated or counterfeited.

Art. 442 of the Criminal Code - Trade in counterfeited or adulterated food substances
Anyone who, without being involved in the offenses provided for by the three previous articles, holds for trade, places on the market, or distributes for consumption water, substances or things that have been poisoned, corrupted, adulterated or counterfeited by others, in a way that is dangerous to public health, is subject to the penalties respectively established in the said articles.

Art. 444 of the Criminal Code - Trade in harmful food substances
Anyone who holds for trade, sells or distributes for consumption substances intended for food that are not counterfeited or adulterated but are dangerous to public health is punished with imprisonment from six months to three years and a fine of not less than 51 euros.
The penalty is reduced if the person who buys or receives them knows about the harmful quality of the substances.

Art. 473 of the Criminal Code - Counterfeiting, alteration or use of trademarks or distinctive signs or of patents, models and designs
See art. 25 *bis* of the Legislative Decree 231/2001 in the regulatory appendix.

Art. 474 of the Criminal Code - Introduction into the State and trade of products with false marks
See art. 25 *bis* of the Legislative Decree 231/2001 in the regulatory appendix.

Art. 515 of the Criminal Code - Fraud in the exercise of trade
See art. 25 *bis* 1 of the Legislative Decree 231/2001 in the regulatory appendix.

Art. 516 of the Criminal Code - Sale of non-genuine food substances as genuine
See art. 25 *bis* 1 of Legislative Decree 231/2001 in the regulatory appendix.

Art. 517 of the Criminal Code - Sale of industrial products with misleading marks
See art. 25 *bis* 1 of Legislative Decree 231/2001 in the regulatory appendix.

Art. 517 *quater* of the Criminal Code - Counterfeiting of geographical indications or denominations of origin of agri-food products
See art. 25 *bis* 1 of the Legislative Decree 231/2001 in the regulatory appendix.