



Kedrion S.p.A.

Organisation, Management, and Control Model
(adopted pursuant to Legislative Decree No. 231/2001)

ANNEX 1

"Crimes and Administrative Offences under Legislative Decree 231/2001"

Updated on November 13th, 2020

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The tables below provide a description of the crimes and administrative offences¹ which commission, when the conditions provided under Legislative Decree 231/2001 are met, causes the administrative liability of the Body, pursuant to and by effect of the above Decree, to arise.

A. CRIMES AGAINST THE PUBLIC ADMINISTRATION
[Articles 24 and 25 of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 24 of Legislative Decree 231/2001	<p>Misappropriation of Public Funding (Article 316-bis of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; - in case of significant profit or particularly detrimental damages, from 200 to 600 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 316-bis of the Criminal Code - "Misappropriation of Public Funding".</p> <p><i>"Anyone being extraneous to the Public Administration, and having obtained from the State or other public body or the European Communities any contributions, grants, or loans destined to favour initiatives aimed at realising works or carrying out activities of public interest, should fail to destine said funds to the above purposes, is subject to a term of imprisonment from six months to four years".</i></p>
Article 24 of Legislative Decree 231/2001	<p>Aggravated Fraud to obtain public funding (Article 640-bis of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; 	<p>Article 640-bis of the Criminal Code - "Aggravated Fraud to obtain public funding".</p> <p><i>"The punishment is a term of imprisonment from one to six years, and legal action is taken by the authorities if the act detailed under Article 640 concerns contributions, loans, preferential interest-rate loans, or other funding of the same kind, however they may be called, being granted or provided by the State, other public entities, or by the European Communities".</i></p>

¹ For the purposes of Legislative Decree 231/2001, the administrative offences of market abuse, provided respectively under Articles 187-bis and 187-ter of the Consolidated Law on Finance (TUF), as mentioned in Article 187-quinquies of the same law, shall also be relevant.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - in case of significant profit or particularly detrimental damages, from 200 to 600 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	
Article 24 of Legislative Decree 231/2001	<p>Undue Receipt of Funds to the detriment of the State (Article 316-bis of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; - in case of significant profit or particularly detrimental damages, from 200 to 600 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 316-bis of the Criminal Code - "Undue Receipt of Funds to the detriment of the State".</p> <p><i>"unless the act constitutes the crime detailed under Article 640-bis, anyone who, by using or submitting false statements or documents, or statements and documents attesting to things that are untrue, or by omitting due information, unduly receives, for themselves or third parties, any contribution, loan, preferential interest-rate loan or other funding of the same kind, granted or provided by the State, other public bodies or by the European Communities is subject to a term of imprisonment from six months to three years.</i></p> <p><i>When the unduly received sum is equal to or lower than 3,999.96 Euro, the offence is only subject to an administrative fine, in a sum variable between 5,164 Euro to 25,822 Euro. Such fine cannot, in any case, exceed the triple of the amount of the benefit obtained".</i></p>
Article 24 of Legislative Decree 231/2001	<p>Fraud in public supplies (Article 356 of the criminal code)</p>	<p>Art. 356 of the criminal code - "Fraud in public supplies"</p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>Financial penalty:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; - in cases of significant profit or particularly serious damage from 200 to 600 quotas. <p>Disqualification sanction:</p> <ul style="list-style-type: none"> - ban on contracting with the public administration; - exclusion from concessions, loans, contributions or subsidies and possible revocation of those already granted; - ban on advertising goods and services; <p>from three months to two years.</p>	<p>"Anyone who commits fraud in the execution of supply contracts or in the fulfillment of the other contractual obligations indicated in the previous article, is punished with imprisonment from one to five years and a fine of not less than € 1,032. The penalty is increased in the cases provided for in the first paragraph of the previous article. "</p>
Article 24 of Legislative Decree 231/2001	<p>Fraud (Article 640, paragraph 2, No. 1, of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; - in case of significant profit or particularly detrimental damages, from 200 to 600 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 640 of the Criminal Code - "Fraud"</p> <p><i>"Anyone who, through any artifice or deception, misleading someone, causes himself or others to receive undue profit to the detriment of someone else, is subject to a term of imprisonment from six months to three years, and to a fine from 51 Euro to 1,032 Euro.</i></p> <p><i>The punishment shall be a term of imprisonment from one to five years and a fine from 309 Euro to 1,549 Euro:</i></p> <p><i>1) if the act is committed to the detriment of the State or other public body, or on the pretext of exonerating someone from military service;</i></p> <p><i>(2) if the commission of the offence instils in the injured party an imaginary fear or the erroneous conviction that they must comply with an order issue by the Authority;</i></p> <p><i>2-bis) if the act is committed in the presence of the circumstance detailed under Article 61, number 5).</i></p> <p><i>The crime is punishable upon legal action by the injured party, unless any of the circumstances detailed in the previous heading, or any other aggravating circumstances, apply]"</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 24 of Legislative Decree 231/2001	<p>IT Fraud (Article 640-ter of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; - in case of significant profit or particularly detrimental damages, from 200 to 600 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 640-bis of the Criminal Code - "IT Fraud"</p> <p><i>"Anyone who, by altering the workings of an Information Technology or telecommunication system in any manner whatsoever, or by unduly interfering in any manner whatsoever with data, information, or programmes contained in an Information Technology or telecommunication system or pertinent thereto, causes himself or others to receive any undue profit to the detriment of someone else, is subject to a term of imprisonment from six months to three years, and a fine from 51 Euro to 1,032 Euro. The punishment shall be a term of imprisonment from one to five years and a fine from 309 Euro to 1,549 Euro if any of the circumstances detailed under No. 1, second paragraph, of Article 640, or if the act is committed by abusing the capacity of system operator.</i></p> <p><i>The punishment shall be a term of imprisonment from two to six years and a fine from 600 Euro to 3,000 Euro if the act is committed through the theft or undue utilisation of a digital identity to the detriment of one or more parties².</i></p> <p><i>The crime is punishable upon complaint by the injured party, unless any of the circumstances detailed in the second and third paragraph, or any other aggravating circumstances, apply³.</i></p>
Article 24 of Legislative Decree 231/2001	<p>Fraud against the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development (Art. 2 L. 898/1986)</p> <p>Financial penalty:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; - in cases of significant profit or particularly serious damage from 200 to 600 quotas. 	<p>Art. 2 L. 898/1986 - Fraud against the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development</p> <p>"If the fact does not constitute the most serious crime provided for by article 640-bis of the criminal code, whoever, through the acquisition of false data or information, unduly obtains, for himself or for others, aid, rewards, indemnities, refunds, contributions or other disbursements paid in whole or in part by the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development is punished with imprisonment from six months to three years.</p>

² Paragraph added by Article 9, paragraph 1, letter a), Decree Law No. 93 of 14 August 2013, converted, with modifications, by Law No. 119 of 15 October 2013

³ Paragraph thus amended through Article 9, paragraph 1, letter b), Decree Law No. 933 of 14 August 2013, converted, with modifications, by Law No. 119 of 15 October 2013

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>Disqualification sanction:</p> <ul style="list-style-type: none"> - ban on contracting with the public administration; - exclusion from concessions, loans, contributions or subsidies and possible revocation of those already granted; - ban on advertising goods and services; from three months to two years. 	<p>For the purposes of the provision of the previous paragraph 1 and that of paragraph 1 of article 3, the national quotas provided for by Community legislation in addition to the payments of the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development are assimilated. sums to be paid by said Funds, as well as the disbursements placed entirely at the expense of national finance on the basis of Community legislation.</p> <p>With the sentence, the judge also determines the debt perceived and condemns the guilty party to return it to the administration that ordered the disbursement referred to in paragraph 1. "</p>
Article 25 of Legislative Decree 231/2001	<p>Malfeasance in Office (Article 317 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 800 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	<p>Article 317 of the Criminal Code - "Malfeasance in Office"</p> <p><i>"A public official or individual in charge of public service who, by abusing their capacity or powers, forces someone to unduly give or promise them or a third party, any money or other benefit is subject to a term of imprisonment from six to twelve years".</i></p>
Article 25 of Legislative Decree 231/2001	<p>Bribery regarding the Exercise of a Function (Article 318 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 200 quotas 	<p>Article 318 of the Criminal Code - <i>"Bribery regarding the Exercise of a Function".</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<i>"A public official who, for the exercise of their functions or powers, unduly receives, for themselves or for any third party, any money or other benefits, or accepts the promise thereof, is subject to a term of imprisonment from one to six years⁴".</i>
Article 25 of Legislative Decree 231/2001	<p>Bribery regarding an Act Contrary to Official Duties (Article 319 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 600 quotas; - from 300 to 800 quotas for the aggravated felonies detailed under Article 319-bis <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years.</p>	<p>Article 319 of the Criminal Code - <i>"Bribery regarding an Act Contrary to Official Duties"</i>. <i>"A public official who, in exchange for omitting or delaying or for having omitted or delayed any act pertaining to his official duties, or for carrying out or having carried out any act contrary to their official duties, receives, for themselves or for third parties, any money or other benefit, or accepts the promise thereof, is subject to a term of imprisonment from six to twelve years"</i>.</p> <p>Article 319-bis of the Criminal Code - <i>"Aggravating Circumstances"</i>. <i>"The punishment is increased if the act detailed under Article 319 pertains to the conferral of public employment posts or stipends or pensions or the stipulation of agreements involving the administration to which the official belongs"</i></p>
Article 25 of Legislative Decree 231/2001	<p>Corruption in Legal Proceedings (Article 319-ter of the Criminal Code)</p> <p>Fines:</p> <p>from 200 to 600 quotas for paragraph 1; from 300 to 800 quotas for paragraph 2.</p>	<p>Article 319-ter of the Criminal Code - <i>"Corruption in Legal Proceedings"</i>. <i>"If the acts indicated under Articles 318 and 319 are committed to favour or harm any party in civil, criminal or administrative proceeding, the punishment of a term of imprisonment from six to twelve years applies."</i> <i>If the act causes the unjust conviction of someone to a term of imprisonment not exceeding five years, the punishment shall be a term of imprisonment from six to fourteen years; if the act causes the unjust</i></p>

⁴ Replaced by Article 1, of Law No. 190 of 6 November 2012.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years for all the cases described in this provision of law.</p>	<p><i>conviction of someone to a term of imprisonment exceeding five years or life sentencing, the punishment shall be term of imprisonment from eight to twenty years”.</i></p>
Article 25 of Legislative Decree 231/2001	<p>Undue Inducement to Give or Promise Benefits (Article 319-<i>quater</i> of the Criminal Code)</p> <p>Fines: from 300 to 800 quotas</p> <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; 	<p>Article 319-<i>quater</i> of the Criminal Code - “Undue Inducement to Give or Promise Benefits”. <i>“Unless the act constitutes a more serious crime, the public official or individual in charge of public service who, by abusing their capacity or powers, induces someone to unduly give or promise them or a third party, any money or other benefit is subject to a term of imprisonment from six to ten years. In the cases provided in the first paragraph, anyone who gives or promises money or other benefits is subject to a term of imprisonment of up to three years”.</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	from one to two years for all the cases described in this provision of law.	
Article 25 of Legislative Decree 231/2001	Bribery of a Public Service Provider (Article 320 of the Criminal Code) Fines: - see punishments provided for the Articles mentioned in the felony at issue	Article 320 – “Bribery of a Public Service Provider” <i>“The provision of Articles 318 and 319 applies also with respect to a public service provider. In any case, the punishments are reduced in a measure not exceeding one-third⁵”.</i>
Article 25 of Legislative Decree 231/2001	Punishment applicable to the Briber (Article 321 of the Criminal Code) Fines: - see punishments provided for the Articles mentioned in the felony at issue Disqualification: - see punishments provided for the Articles mentioned in the felony at issue	Article 321 of the Criminal Code – “Punishment applicable to the Briber” <i>“The punishments laid down in the first paragraph of Article 318, in Article 319, in Article 319-bis, in Article 319-ter, and in Article 320 with respect to the mentioned felonies as per Articles 318 and 319, shall also apply to anyone who gives or promises any money or other benefit to a public official or public service provider”.</i>
Article 25 of Legislative Decree 231/2001	Inducement to Bribery (Article 322 of the Criminal Code) Fines: from 100 to 200 quotas for paragraphs 1 and 3; from 200 to 600 quotas for paragraphs 2 and 4. Disqualification only for paragraphs 2 and 4: - disqualification from exercising the activity;	Article 322 of the Criminal Code - “Inducement to Bribery”. <i>“Anyone who offers or promises any undue money or other benefit to any public official or a public service provider, for the exercise of their functions or their powers, shall be subject, where the offer or the promise is not accepted, to the punishment laid down in the first paragraph of Article 318, reduced by one-third. If the offer or promise is made to induce a public official or a public service provider to omit or delay any act of their office, or to carry out any act contrary to their duties, the guilty party shall be subject, where the offer or promise is not accepted, to the punishment laid down in the first paragraph of Article 319, reduced by one-third.</i>

⁵ Replaced by Article 1, of Law No. 190 of 6 November 2012.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	<p><i>The punishment provided in the first paragraph shall apply to a public official or public service provider who solicits a promise or a gift of money or other benefit for the exercise of their functions or powers. The punishment provided in the first paragraph shall apply to a public official or a person in charge of a public service who solicits a promise or a gift of money or other benefit by a private individual for the purposes indicated in Article 319".</i></p>
Article 25 of Legislative Decree 231/2001	<p>Peculated (Article 314 paragraph 1 of the criminal code)</p> <p>Financial penalty:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; - in cases of significant profit or particularly serious damage from 200 to 600 quotas. <p>Disqualification sanction:</p> <ul style="list-style-type: none"> - ban on contracting with the public administration; - exclusion from concessions, loans, contributions or subsidies and possible revocation of those already granted; - ban on advertising goods and services; from three months to two years. 	<p>Art. 314 paragraph 1 c.p. - Peculated</p> <p>"The public official or the person in charge of a public service, who, having for reason of his office or service the possession or in any case the availability of money or other movable property of others, appropriates them, is punished with imprisonment from four years to ten years and six months "</p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25 of Legislative Decree 231/2001	<p>Peculated by profit from the error of others (Art. 316 of the criminal code)</p> <p>Financial penalty: - from 100 to 500 quotas; - in cases of significant profit or particularly serious damage from 200 to 600 quotas.</p> <p>Disqualification sanction: - ban on contracting with the public administration; - exclusion from concessions, loans, contributions or subsidies and possible revocation of those already granted; - ban on advertising goods and services; from three months to two years.</p>	<p>Art. 316 of the criminal code - Peculated through profit from the error of others "The public official or the person in charge of a public service, who, in the exercise of his functions or service, taking advantage of the error of others, receives or holds unduly, for himself or for a third party, money or other benefits, is punished with imprisonment from six months to three years "</p>
Article 25 of Legislative Decree 231/2001	<p>Abuse of office (Article 323 of the criminal code)</p> <p>Financial penalty: - from 100 to 500 quotas; - in cases of significant profit or particularly serious damage from 200 to 600 quotas.</p> <p>Disqualification sanction: - ban on contracting with the public administration; - exclusion from concessions, loans, contributions or subsidies and possible revocation of those already granted; - ban on advertising goods and services; from three months to two years.</p>	<p>Art. 323 c.p. - Abuse of office "Unless the fact constitutes a more serious crime, the public official or the person in charge of public service who, in carrying out his duties or service, in violation of the law or regulations, or by failing to abstain in the presence of a personal interest or that of a close relative or in other prescribed cases, intentionally procures an unfair financial advantage for oneself or others or causes unjust damage to others is punished with imprisonment from one to four years. The penalty is increased in cases where the advantage or damage is of a significant nature. "</p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25 of Legislative Decree 231/2001	<p>Misappropriation, malfeasance in office, undue inducement to give or promise benefits, bribery and incitement to bribery of members of the bodies of the European Communities and functionaries of the European Communities and foreign States (Article 322-bis of the Criminal Code)</p> <p>Fines: see punishments provided for the Articles referred to for the felony at issue</p>	<p>Article 322-bis of the Criminal Code – “Misappropriation, malfeasance in office, undue inducement to give or promise benefits, bribery and incitement to bribery of members of the bodies of the European Communities and functionaries of the European Communities and foreign States” “The provisions of Articles 314, 316, from 317 to 320, and 322, third and fourth paragraph, also apply: 1) to members of the Commission of the European Communities, of the European Parliament, of the Court of Justice, and of the Court of Audit of the European Communities; 2) to officials and agents hired under contract as per the Regulation of Officials of the European Communities or the regulations applicable to the agents of the European Communities; 3) to persons seconded by the member States or any other public or private body within the European Communities, who exercise functions that correspond to those of officials or agents of the European Communities; 4) to the members and employees of bodies established based on the Treaties establishing the European Communities; 5) to anyone who, within the scope of the other member States of the European Union, carry out activities or functions that correspond to those of public officials and public service providers. 5-bis) to judges, attorneys general, deputy attorneys general, functionaries and agents of the International Criminal Court, the individuals seconded by the States party of the Treaty establishing the International Criminal Court who exercise functions that correspond to those of the functionaries or agents of said Court, the members and the employees of bodies which are set up based on the Treaty establishing the International Criminal Court⁶ The provisions of Articles 319-quater, second paragraph, 321 and 322, first and second paragraphs, shall apply including where the money or other benefit is given, offered, or promised: 1) to the individuals indicated in the first paragraph of this Article; 2) to the individuals who exercises functions or activities that correspond to those of public officials and public service providers within the scope of other foreign States or public international organisations, where the act is committed to procure to oneself or to other parties any undue advantage in international business transactions <u>or for the purpose of obtaining or maintaining a financial or business activity</u>⁷. The individuals indicated in the first paragraph are regarded as public officials, where they exercise corresponding functions, and as public service providers in the other cases”.</p>

⁶ Number added by Article 10, paragraph 1, letter a), Law No. 237 of 20 December 2012.

⁷ This law was modified by Law No. 116 of 3 August 2009, Article 3.

B. CYBERCRIMES AND UNLAWFUL PROCESSING OF DATA⁸

[Article 24-*bis* of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
[Article 24- <i>bis</i> of Legislative Decree 231/2001]	<p>Hacking (Article 615-<i>ter</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 615-<i>ter</i> of the Criminal Code - “Hacking”.</p> <p>“Anyone who unlawfully accesses an information technology or telecommunication system protected by security measures, or does not exit such system, acting against the express or tacit will of the party who is entitled to deny access to such systems, is subject to a term of imprisonment of up to three years.</p> <p><i>The punishment is a term of imprisonment from one to five years:</i></p> <p><i>1) if the act is committed by a public official or by a public service provider, by abusing their powers or breaching the duties inherent with their function or the service, or by those who exercise, including without authorisation, the profession of private investigator, or by abusing the capacity of system operator;</i></p> <p><i>2) if, in order to commit the act, the guilty party resorts to violence against things or persons, or if the guilty party is visibly armed;</i></p> <p><i>3) if the act causes the destruction of or damages the system or causes the total or partial interruption of the running thereof, or if it causes cases the destruction of, or damages the data, information, or programmes contained therein.</i></p> <p><i>Where the acts detailed under the first and second paragraph pertain to information technology or telecommunication systems of military interest or relating to public order, public security, national health, or public defence or any other public interest, the punishment is, respectively, a term of imprisonment from one to five years, and from three to eight years.</i></p> <p><i>In the case provided under the first paragraph the felony is punishable upon legal action of the injured party; in the other cases legal action is taken by the authorities”.</i></p>

⁸ Article 24-*bis* was added to Legislative Decree 231/2001 through Law No. 48/2008.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 24- <i>bis</i> of Legislative Decree 231/2001	<p>Wiretapping, obstruction or unlawful interruption of computer communications or telecommunications (Article 617-<i>quater</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 617-<i>quater</i> of the Criminal Code - "Wiretapping, obstruction or unlawful interruption of computer communications or telecommunications".</p> <p>"Anyone who fraudulently wire-taps communications relating to an information technology or telecommunication systems or taking place over more than one system, or obstructs or interrupts them, is subject to a term of imprisonment from six months to four years. <i>Unless the act constitutes a more serious crime, the same punishment shall apply to anyone who discloses, through any mass communication media, in whole or in part, the content of the communications detailed in the first paragraph. The felonies detailed under the first and second paragraphs are punishable upon legal action of the injured party.</i></p> <p><i>However, legal action is taken by the authorities and the felony is subject to a term of imprisonment from one to five years when the act is committed:</i></p> <p><i>1) to the detriment of an information technology or telecommunication system used by the State or other public body or by a private company that provides public services or services of essential public services;</i></p> <p><i>2) by a public official or by a public service provider, by abusing their powers or breaching the duties inherent with their function or the service, or by abusing the capacity of system operator;</i></p> <p><i>3) by those who exercise, including without authorisation, the profession of private investigator".</i></p>
Article 24- <i>bis</i> of Legislative Decree 231/2001	<p>Installation of devices suitable to wire-tap, obstruct, or interrupt computer communications or telecommunications (Article 617-<i>quinquies</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 617-<i>quinquies</i> of the Criminal Code - "Installation of devices suitable to wire-tap, obstruct, or interrupt computer communications or telecommunications".</p> <p>"Anyone who, outside the cases allowed by the law, installs devices suitable to wire-tap, obstruct, or interrupt communications relating to an information technology or telecommunications system or taking place over more than one system, is subject to a term of imprisonment from one to four years. The punishment shall be a term of imprisonment from one to five years in the cases provided under the fourth paragraph of Article 617-<i>quater</i>".</p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 24-bis of Legislative Decree 231/2001	<p>Damaging computer programs, information, and data (Article 635-bis of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 635-bis of the Criminal Code. "Damaging computer programs, information, and data". "Unless the act constitutes a more serious crime, anyone who destroys, damages, erases, alters, or suppresses computer programs, information, or data of third parties is subject, upon legal action by the injured party, to a term of imprisonment from six months to three years. In case of the circumstances detailed under No. 1, second paragraph, of Article 635⁹ or if the act is committed by abusing the capacity of system operator, the punishment is a term of imprisonment from one to four years, and legal action is taken by the authority".</p>

⁹Article 635 - Damage

"Anyone who destroys, disperses, damages or renders useless, in whole or in part, tangible or intangible assets of third parties is subject, upon legal action of the injured party, to a term of imprisonment of up to one year and a fine of up to 309 Euro.

The punishment is a term of imprisonment from six months to three years, and legal action is taken by the authorities, if the act is committed:

1) through violence to a person, or threat;

2) by employers during lock-downs, or by workers during strikes, or upon occurrence of any of the felonies provided under Articles 330, 331, and 333;

3) on public buildings or buildings destined for public use or for the exercise of religious activity, or property of historic or artistic interest wherever they may be located, or on buildings within the perimeter of historic city centres or on buildings which construction, restoration, recovery, or recondition works are under way or are completed, or on the other assets indicated under No. 7 of Article 625;

4) on works to be used for irrigation;

5) on vine plants, fruit-bearing trees or shrubs, woods, forests and woodlands, or tree nurseries destined for reforestation;

5-bis) on sports equipment or facilities, for the purpose of preventing or interrupting sports events".

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 24-bis of Legislative Decree 231/2001	<p>Damaging computer programs, information, and data used by the State or other public body or of public utility (Article 635-ter of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 635-ter of the Criminal Code - "Damaging computer programs, information, and data used by the State or other public body or of public utility". <i>"Unless the act constitutes a more serious offence, anyone who commits an act aimed at destroying, deteriorating, erasing, altering, or suppressing computer data, programmes, or information used by the State or other public body or pertinent thereto, or of public utility, is subject to a term of imprisonment from one to four years.</i> <i>If the act causes the destruction, deterioration, erasure, alteration, or suppression of the computer data, programmes, or information, the punishment shall be a term of imprisonment from three to eight years.</i> <i>In case of the circumstances detailed under No. 1, second paragraph, of Article 635 or if the act is committed by abusing the capacity of system operator, the term of imprisonment is increased".</i></p>
Article 24-bis of Legislative Decree 231/2001	<p>Damaging computer or telecommunication systems (Article 635-quater of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 635-quater of the Criminal Code - "Damaging computer or telecommunication systems". <i>"Unless the act constitutes a more serious offence, anyone who, through the conducts detailed under Article 635-bis, or by introducing or transmitting data, information, or programmes, destroys, damages, renders useless, in whole or in part, any computer or telecommunication systems of other parties, or seriously prevents the running thereof, is subject to a term of imprisonment from one to five years.</i> <i>In case of the circumstances detailed under No. 1, second paragraph, of Article 635 or if the act is committed by abusing the capacity of system operator, the term of imprisonment is increased".</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 24- <i>bis</i> of Legislative Decree 231/2001	<p>Damaging computer or telecommunication systems of public utility (Article 635-<i>quinquies</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 635-<i>quinquies</i> of the Criminal Code - "Damaging computer or telecommunication systems of public utility".</p> <p><i>"If the act detailed under Article 635-quater is aimed at destroying, damaging, rendering useless, in whole or in part, any computer or telecommunication system of public utility or seriously hinder the running thereof, is subject to a term of imprisonment from one to four years.</i></p> <p><i>If the act causes the destruction or the damaging of the computer or telecommunication system of public utility or if such system is rendered useless, in whole or in part, the punishment is a term of imprisonment from three to eight years.</i></p> <p><i>In case of the circumstances detailed under No. 1, second paragraph, of Article 635 or if the act is committed by abusing the capacity of system operator, the term of imprisonment is increased".</i></p>
Article 24- <i>bis</i> of Legislative Decree 231/2001	<p>Holding and disclosing computer or telecommunication system access codes without authorisation (Article 615-<i>quater</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 300 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 615-<i>quater</i> of the Criminal Code - "Holding and disclosing computer or telecommunication system access codes without authorisation".</p> <p><i>"Anyone who, for the purpose of obtaining an advantage for themselves or others, or for the purpose of causing detriment to others, abusively obtains, reproduces, discloses, communicates, or hands out codes, passwords or other means suitable to access a computer or telecommunication system protected by safety measures, or abusively provides indications or instructions suitable for the above purpose, is subject to a term of imprisonment of up to one year and a fine of 5,164 Euro.</i></p> <p><i>The punishment is a term of imprisonment from one to two years and a fine from 5,163 Euro to 10,329 Euro if the circumstances detailed under numbers 1) and 2) of the fourth paragraph of Article 617-quater apply".</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 24-bis of Legislative Decree 231/2001	<p>Distribution of computer programmes, equipment, or devices aimed at damaging or interrupting a computer or telecommunication system (Article 615-quinquies of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 300 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - suspension or cancellation of authorisations, licences or functional to committing the unlawful act; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 615-quinquies of the Criminal Code - "Distribution of computer programmes, equipment, or devices aimed at damaging or interrupting a computer or telecommunication system". "Anyone who, for the purpose of unlawfully damaging a computer or telecommunication system, the information, data or programmes contained therein or pertinent thereto, or for the purpose of favouring the interruption, total or partial, or altering the running thereof, obtains, produces, reproduces, imports, distributes, communicates, hands out, or in any way makes computer programs, equipment or devices available to others is subject to a term of imprisonment of up to two years and a fine of up to 10,329 Euro".</p>
Article 24-bis of Legislative Decree 231/2001	<p>Computer Documents (Article 491-bis of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 400 quotas, unless in the case provided for under Article 24 for fraud to the detriment of the State or other public body. <p>Disqualification:</p> <ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; 	<p>Article 491-bis of the Criminal Code - "Computer Documents" "If any of the cases of forgery contained in this chapter¹⁰ pertains to a public computer document having evidentiary effect, the provisions contained in the same chapter concerning public documents shall apply"¹¹.</p>

¹⁰ Chapter III is titled "On Document Forgery" and it includes various forgery offences, including pertaining to public documents and private instruments. Article 491-bis was introduced to provide computer documents the same status as paper documents.

¹¹ **Court of Cassation, V Criminal Division, ruling No. 11930 of 25 March 2005 (27 January 2005).** "The computer archive of a Public Administration must be regarded as a register (constituted by non-paper material) kept by a public body, with the consequence that the actions of a public official who, in the exercise of its functions and using the technology of the Public Administration, should manufacture a forged computer document destined to remain in the computer's memory, shall constitute an act of forgery of public documents, either material or non-material, and the fact that no paper document was printed shall be irrelevant"

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	
Article 24-bis of Legislative Decree 231/2001	<p>Computer fraud by individuals who provide electronic signature services (Article 640-<i>quinquies</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 400 quotas, unless in the case provided for under Article 24 for fraud to the detriment of the State or other public body. <p>Disqualification:</p> <ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 640-<i>quinquies</i> of the Criminal Code - "Computer fraud by individuals who provide electronic signature services".</p> <p><i>"Anyone who provides electronic signature services, who, for the purpose of obtaining undue profit for themselves or others or for the purpose of causing detriment to others, violates the obligations provided by law for the issuing of a qualified certificate, is subject to a term of imprisonment of up to three years and a fine from 51 to 1,032 Euro".</i></p>

C. FELONIES COMMITTED BY CRIMINAL ORGANISATIONS
[Article 24-bis of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
[Article 24-bis of Legislative Decree 231/2001]	<p>Criminal Organisation (Article 416, excluding paragraph 6 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 800 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years.</p>	<p>Article 416 of the Criminal Code - "Criminal Organisation".</p> <p><i>"When three or more people partner for the purpose of committing more than one criminal offence, those who promote or establish or organise such association are subject, for this felony alone, to a term of imprisonment from three to seven years.</i></p> <p><i>For the sole fact or participating in the association, the punishment shall be a term of imprisonment from one to five years.</i></p> <p><i>The leaders of the association are subject to the same punishment laid down for the promoters.</i></p> <p><i>If the members of the criminal organisations use weapons in the countryside or in the public streets, the punishment shall be a term of imprisonment from five to fifteen years.</i></p> <p><i>The punishment is increased if the criminal association counts ten or more members".</i></p> <p><i>(VI paragraph omitted).</i></p> <p><i>If the association has the purpose of committing any of the criminal offences detailed under Articles 600-bis, 600-ter, 600-quater.1, 600-quinquies, 609-bis, when the act is committed to the detriment of a minor under eighteen, 609-quater, 609-quinquies, 609-octies, when the act is committed to the detriment of a minor under eighteen, and 609-undecies, then the applicable term of imprisonment shall be from four to eight years in the cases provided under the first paragraph, and a term of imprisonment from two to six years in the cases provided under the second paragraph¹².</i></p>
[Article 24-ter of Legislative Decree 231/2001]	<p>Criminal Organisation (Article 416, paragraph 6 of the Criminal Code.</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas 	<p>Article 416, paragraph 6 of the Criminal Code. - "Criminal Organisation".</p> <p><i>".</i></p> <p><i>" If the association has the purpose of committing any of the criminal offences detailed under Articles 600, 601, 601-bis and 602 and Article 12, paragraph 3-bis, of the Consolidated text of provisions governing immigration and the status of aliens, as per Legislative Decree No. 286 of 25 July 1998, ¹³ the applicable punishment shall be a term of imprisonment from five to fifteen years in the cases provided</i></p>

¹² Paragraph added by Article 4 of Law No. 172 of 01 October 2012

¹³ The words: "600, 601 and 602" have been thus replaced by Article 1, paragraph 5, of Law No. 94 of 15 July 2009

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	Disqualification: <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years.	<i>under the first paragraph, and from four to nine years in the cases provided under the second paragraph¹⁴.</i>
[Article 24-ter of Legislative Decree 231/2001]	Mafia-type Criminal Association (Article 416-bis of the Criminal Code) Fines: <ul style="list-style-type: none"> - from 400 to 1000 quotas Disqualification: <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years.	Article 416-bis of the Criminal Code - "Mafia-type Criminal Association". <i>"Anyone who belongs to a mafia-type criminal association formed by three or more people, is subject to a term of imprisonment from ten to fifteen years. Those who promote, direct, or organise the association are subject, for this fact alone, to a term of imprisonment from twelve to eighteen years. A criminal association is classified to be of a mafia-type when those who belong to it use the intimidatory force of the associations and the condition of submission and code of silence that derives therefrom to commit crimes, to acquire, directly or indirectly, to manage or otherwise have control over business activities, concessions, authorisations, work contracts and public services or to obtain undue profit or benefits for oneself or for others, or to prevent or obstruct the free exercise of voting rights or to obtain votes for oneself or others during elections. If the criminal organisation is armed the punishment of a term of imprisonment from twelve to twenty years applies in the cases provided under the first paragraph, and from fifteen to twenty-six years in the cases provided under the second paragraph. The criminal organisation is considered to be armed when its participants have the availability, for the pursuit of the purposes of the organisation, of weapons or explosives, including if hidden or kept in a storage place.</i>

¹⁴ Paragraph added by Article 4 of Law No. 228 of 11 August 2003

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p><i>If the business activities of which the members of the organisation intend to obtain or maintain the control are financed, in whole or in part, through the price, product, or profit of crimes, the punishments established in the above paragraphs are increased from one-third to one-half.</i></p> <p><i>It is always mandatory to confiscate, from the individual convicted of the crime, the things that were used or were destined to be used to commit a crime, as well as the things which are the price, product, or profit thereof, or which constitute the employment thereof.</i></p> <p><i>The provision of this Article shall apply to the organisations known as “Camorra”, “Ndrangeta” and all the other associations, however they may be locally known, including foreign, which, using the intimidatory force of the associations pursue purposes that match those of mafia-type criminal associations”.</i></p>
[Article 24-ter of Legislative Decree 231/2001	<p>Electoral Exchanges between the world of Politics and the Mafia (Article 416-ter of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years.</p>	<p>Article 416-ter of the Criminal Code - “Electoral Exchanges between the world of Politics and the Mafia”. “Anyone who accepts the promise to procure votes with the methods detailed under the third paragraph of Article 461-bis in exchange of the payment or the promise of payment of money or other benefits is subject to a term of imprisonment from four to ten years. The same term of imprisonment applies to those who promise to procure votes with the methods detailed under the first paragraph”.</p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 24-ter of Legislative Decree 231/2001	<p>Abduction for the purpose of robbery or extortion (Article 630 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years.</p>	<p>Article 630 of the Criminal Code - "Abduction for the purpose of robbery or extortion".</p> <p><i>"Anyone who abducts a person for the purpose of obtaining, for themselves or for others, an undue profit as the price to free said person, is subject to a term of imprisonment from twenty-five to thirty years. If the death of the abducted person ensues the abduction, as an unintentional consequence of the offender's actions, the offender is subject to a term of imprisonment of thirty years. If the offender causes the death of the abducted person, the offender is subject to life imprisonment. Any participant who, disassociating themselves from the others, acts so as to cause the abducted person to regain their freedom, without such freedom being obtained through the payment of any ransom, shall be subject to the punishments provided for under Article 605. If, however, the abducted person dies, in consequence of the abduction, after their liberation, the punishment shall be a term of imprisonment from six to fifteen years. Any participant who, disassociating themselves from the others, acts - outside the scope of the case provided for in the above paragraph - to prevent the criminal activity to lead to further consequences, or materially assists the police or the judicial authority in collecting decisive evidence to identify or capture the other participants, the life sentence is replaced by a term of imprisonment from twelve to twenty years, and the other punishments are decreased from one- to two-thirds. In case of an attenuating circumstance, the punishment provided for in the second paragraph is replaced with a term of imprisonment from twenty to twenty-four years; the punishment provided for in the third paragraph is replaced with a term of imprisonment from twenty-four to thirty years. In case of more than one attenuating circumstances, the punishment applicable by effect of the decreases cannot be less than ten years for the case provided for in the second paragraph, and cannot be less than fifteen years in the case provided for in the third paragraph. The sentencing limits provided for in the paragraph above can be exceeded in presence of the attenuating circumstances detailed in the fifth paragraph of this Article."</i></p>
Article 24-ter of Legislative Decree 231/2001	<p>Criminal organisation aimed at the illicit traffic of narcotic drugs or psychotropic substances (Article 74 of President of the Republic Decree No. 309/1990)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas 	<p>Article 74 of President of the Republic Decree NO. 309/1990: "Criminal organisation aimed at the illicit traffic of narcotic drugs or psychotropic substances".</p> <p><i>"1. When three or more persons associate for the purpose of committing more than one of the crimes detailed under Article 70, paragraphs 4, 6, and 10, excluding any operations relating to the substances listed under category III of Annex I to Regulation (EC) No. 273/2004 and under the Annex to Regulation No. 111.2005, or under Article 73, anyone who promotes, establishes, directs, organises, or finances said association is subject, for this alone, to a term of imprisonment of no less than twenty years¹⁵.</i></p>

¹⁵ Modified by Article 1, paragraph 1, letter c), Legislative Decree No. 50 of 24 March 2011.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	Disqualification: <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years.	<p>2. Anyone who participates in the criminal organisation is sentenced to a term of imprisonment of no less than ten years.</p> <p>3. The sentence is increased if the criminal organisation counts ten or more members or if the participants include users of narcotic drugs or psychotropic substances.</p> <p>4. If the criminal organisation is armed, the term of imprisonment, in the cases detailed under paragraphs from 1 to 3, cannot be less than twenty-four years, and, in the case provided for under paragraph 2, it cannot be less than twelve years.</p> <p>The criminal organisation is considered to be armed when its participants have the availability of weapons or explosives, including if hidden or kept in a storage place.</p> <p>5. The sentence is increased if the presence of the circumstance detailed under Article 80, paragraph 1, letter e).</p> <p>6. If the criminal organisation is established to commit the acts detailed under paragraph 5 of Article 73, the first and second paragraph of Article 416 of the Criminal Code shall apply.</p> <p>7. The sentences provided for under paragraphs from 1 to 6 are decreased from one-half to two-thirds for those who effectively worked to secure evidence of the crime or to subtract from the criminal organisation any resources decisive to commit the crimes.</p> <p>8. When provisions of law or decrees make a reference to the crime provided under Article 75 of Law No. 685 of 22 December 1975, repealed by Article 38, paragraph 1, of Law No. 162 of 26 June 1990, such reference is intended to be made to this Article".</p>
Article 24-ter of Legislative Decree 231/2001	Unlawful manufacturing, introduction into the State, putting on sale, transferring, possession, and carrying in a public space or in a space open to the public any war or war-like weapons or parts thereof, explosives, clandestine weapons, and more than one common firearm. (Article 407, paragraph 2, letter a), number 5) of the Code of Criminal Procedure)	Article 407, paragraph 2, letter a), number 5 of the Code of Criminal Procedure - "Unlawful manufacturing, introduction into the State, putting on sale, transferring, possession, and carrying in a public space or in a space open to the public any war or war-like weapons or parts thereof, explosives, clandestine weapons, and more than one common firearm." ¹⁶ .

¹⁶ "The term common firearms shall mean those defined as "firearms used on shooting ranges" or using gas emissions, rocket-launcher devices, and compressed-air weapons, both long or short, excluding those intended for fishing and those for which the advisory committee, as per Article 6 below, excludes - on account of the specific characteristics of said weapons - the aptitude to cause harm to humans". The mentioned committee is called "Central Advisory Committee for Firearms Control", and is established within the Ministry of Internal Affairs.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 800 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services from one to two years. 	

D. FORGERY OF MONEY, MONEY VALUES HAVING LEGAL TENDER OR REVENUE STAMPS AND INSTRUMENTS OR distinctive signs
[Article 25-*bis* of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>bis</i> of Legislative Decree 231/2001	<p>Forgery of money, spending and introducing forged money, by agreement, into the State (Article 453 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 800 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 453 of the Criminal Code - "Forgery of money, spending and introducing forged money, by agreement, into the State".</p> <p><i>"A term of imprisonment from three to twelve years, and a fine from 516,00 to 3,098.00 Euro shall be applicable to:</i></p> <p><i>1) anyone who forges domestic or foreign money having legal tender within the State or abroad;</i></p> <p><i>2) anyone who alters, in any manner whatsoever, genuine money, by causing such money to appear to have a higher value; 3) anyone who, without abetting in the forgery or alteration of money, but acting in agreement with those who carried out such forgery or alteration, or with an intermediary, introduces within the State, or possesses, spends, or otherwise puts into circulation forged or altered money; 4) anyone who, for the purpose of putting such money into circulation, purchases or otherwise receives such forged or altered money from those who forged or altered it, or from an intermediary.</i></p> <p><i>The same punishment applies to those who, being legally authorised to the production of money, unlawfully manufactures, by illegally using the tools or materials in their availability, any quantities of money in excess to the quantities requested.</i></p> <p><i>The punishment is reduced by one-third when the actions detailed under the first and second paragraphs relate to money that does not yet have legal tender and the initial period of validity thereof is determined".</i></p>
Article 25- <i>bis</i> of Legislative Decree 231/2001	<p>Alteration of Currency (Article 454 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; 	<p>Article 454 of the Criminal Code - "Alteration of Currency".</p> <p><i>"Anyone who alters currency of the quality indicated in the paragraph above, diminishing in any way the value thereof, or commits any of the acts detailed under numbers 3 and 4 of said Article with respect to such altered coins, is subject to a term of imprisonment from one to five years and a fine from 103.00 to 515.00 Euro".</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	
Article 25- <i>bis</i> of Legislative Decree 231/2001	<p>Forgery of money, spending and introducing forged money, without prior agreement, into the State (Article 455 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - Article 25-<i>bis</i> of Legislative Decree 231/2001 establishes that, for the crime detailed under Article 455 of the Criminal Code, the fines applicable are the same laid down for the actions punishable under Articles 452 and 454 of the Criminal Code, reduced by one-third and up to one-half.¹⁷. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; 	<p>Article 455 of the Criminal Code - “- “Forgery of money, spending and introducing forged money, without prior agreement, into the State”.</p> <p><i>“Anyone who, outside the cases provided under the two Articles above, introduces into the territory of the State, purchases, or possesses forged or altered money, for the purpose of putting it into circulation, or spends or puts it into circulation in any other manner, is subject to the same punishments laid down in said Articles, reduced by one-third and up to one-half”</i></p>

¹⁷ The jurisprudence established that said reduction should apply to both the maximum and the minimum fines.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	
Article 25- <i>bis</i> of Legislative Decree 231/2001	<p>Spending forged money received in good faith (Article 457 of the Criminal Code)</p> <p>Fines: from 100 to 200 quotas</p>	<p>Article 457 of the Criminal Code - "Spending forged money received in good faith". <i>"Anyone who spends or otherwise puts into circulation any forged or altered money, received in good faith, is subject to a term of imprisonment of up to six months or a fine of up to 1,032.00 Euro".</i></p>
Article 25- <i>bis</i> of Legislative Decree 231/2001	<p>Forgery of revenue stamps, introduction into the State, purchase, possession, or putting into circulation forged revenue stamps (Article 459 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - Article 25-<i>bis</i> of Legislative Decree 231/2001 establishes that for the crime detailed under Article 459 of the Criminal Code the fines applicable are those respectively applicable to the crimes detailed under Articles 453, 455, and 457 of the Criminal Code, reduced by one-third. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; 	<p>Article 459 of the Criminal Code - "Forgery of revenue stamps, introduction into the State, purchase, possession, or putting into circulation forged revenue stamps". <i>"The provisions detailed under Articles 453, 455 and 457 apply also to the forgery or altering of revenue stamps and to the introduction into the State, or the purchase, possession, or putting into circulation of forged revenue stamps, but the punishments applicable thereto are reduced by one-third. For the purposes of criminal law, the term revenue stamps shall mean any stamp-impressed paper, revenue stamps, postage stamps, and other values equivalent to these under special laws.</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	
Article 25-bis of Legislative Decree 231/2001	<p>Forgery of watermarked paper used to manufacture credit notes or revenue stamps (Article 460 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 460 of the Criminal Code - "Forgery of watermarked paper used to manufacture credit notes or revenue stamps".</p> <p><i>"Anyone who forges the watermarked paper that is used to manufacture of bank notes or revenue stamps, or purchases, possesses, or alienates such forged paper, is subject, if the act does not constitute a more serious crime, to a term of imprisonment from two to six years and to a fine from 309,00 to 1032.00 Euro".</i></p>
Article 25-bis of Legislative Decree 231/2001	<p>Manufacture or possession of watermarks or instruments intended to be used to forge money, revenue stamps, or watermarked paper (Article 461 of the Criminal Code)</p> <p>Fines:</p>	<p>Article 461 of the Criminal Code - "Manufacture or possession of watermarks or instruments intended to be used to forge money, revenue stamps, or watermarked paper".</p> <p><i>"Anyone who manufactures, purchases, possesses or alienates watermarks, computer programmes or data intended to forge or alter money, revenue stamps or watermarked paper is subject, if the act does not constitute a more serious crime, to a term of imprisonment from one to five years and to a fine from 103.00 to 516.00 Euro. The same sentence applies if the conducts provided under the first paragraph</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<i>relate to holograms or other elements of money, intended to ensure the protection thereof against forgery or alteration”.</i>
Article 25-bis of Legislative Decree 231/2001	<p>Use of counterfeit or altered revenue stamps (Article 464, paragraph 1, of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 300 quotas 	Article 464, paragraph 1, of the Criminal Code “Use of counterfeit or altered revenue stamps”. <i>“Anyone who uses counterfeit or altered revenue stamps, without abetting in the counterfeiting or alteration thereof, is subject to a term of imprisonment of up to three years and a fine of up to 516 Euro. (...)”.</i>
Article 25-bis of Legislative Decree 231/2001	<p>Use of counterfeited or altered revenue stamps (Article 464, paragraph 2, of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 200 quotas 	Article 464, paragraph 2, of the Criminal Code “Use of counterfeited or altered revenue stamps”. <i>(...)”.</i> <i>If the revenue stamps were received in good faith, the punishment established under Article 457, reduced by one-third, shall apply.</i>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-bis of Legislative Decree 231/2001	<p>Counterfeiting, alteration, or use of distinctive signs of intellectual property or industrial products¹⁸ (Article 473 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 473 of the Criminal Code - "Counterfeiting, alteration, or use of distinctive signs of intellectual property or industrial products".</p> <p><i>"Anyone who, being able to know the existence of the industrial property title, counterfeits or alters marks or distinctive signs, domestic or foreign, of industrial products, or anyone who uses such counterfeited or altered marks or signs, without abetting in the counterfeiting or alteration thereof, is subject to a term of imprisonment from six to three years, and to a fine from 2,500 to 25,000 Euro. A term of imprisonment from one to four years, and a fine from 3,500 to 35,000 Euro shall be applicable to anyone who counterfeits or alters industrial models, designs, or patents, both domestic or foreign, or to anyone who uses such counterfeited or altered models, designs, or patents without having contributed to the counterfeiting or alteration thereof.</i></p> <p><i>The offences provided under the first and second paragraph are punishable on condition that domestic laws, EU community regulations, and international conventions on the protection of intellectual or industrial property have been complied with".</i></p>
Article 25-bis of Legislative Decree 231/2001	<p>Introduction into the State and commerce of products with counterfeit signs (Article 474 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; 	<p>Article 474 of the Criminal Code - "Introduction into the State and commerce of products with counterfeit signs".</p> <p><i>"Except for the cases of abetting in the criminal offences detailed under Article 473, anyone who introduces into the territory of the State, for the purpose of gaining profit therefrom, any industrial products featuring marks or other distinctive signs, both domestic or foreign, that have been counterfeited or altered, is subject to a term of imprisonment from one to four years, and to a fine from 3,500 to 35,000 Euro.</i></p> <p><i>Except for the cases of abetting in the counterfeiting, alteration, and introduction in the territory of the State, anyone who possesses for the purpose of sale, offers for sale, or otherwise puts into circulation</i></p>

¹⁸ As replaced by Article 15, paragraph 1, letter a), Law No. 99 of 23 July 2009.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p><i>the products detailed under the first paragraph for the purpose of gaining profit therefrom, is subject to a term of imprisonment of up to two years and a fine of up to 20,000 Euro.</i></p> <p><i>The offences provided under the first and second paragraph are punishable on condition that domestic laws, EU community regulations, and international conventions on the protection of intellectual or industrial property have been complied with”.</i></p>

E. FELONIES AGAINST INDUSTRY AND COMMERCE
[Article 25- bis.1 Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-bis 1 of Legislative Decree 231/2001	Disruption of the freedom of industry or trade (Article 513 of the Criminal Code) Fines: - from 100 to 500 quotas	Article 513 of the Criminal Code - "Disruption of the freedom of industry or trade". <i>"Anyone who uses violence against things or uses fraudulent means to prevent or disrupt the exercise of an industry or trade is subject, upon legal action by the injured party, if the act does not constitute a more serious crime, to a term of imprisonment of up to two years, and to a fine from 103 to 1,032 Euro".</i>
Article 25-bis 1 of Legislative Decree 231/2001	Fraud in commercial business activities (Article 515 of the Criminal Code) Fines: - from 100 to 500 quotas	Article 515 of the Criminal Code - "Fraud in commercial business activities". <i>"Anyone who, in the exercise of a commercial business activity or in a space of trade open to the public, delivers to a buyer one moveable item in place another, or a moveable item which is, in origin, place of provenance, quality, or quantity, different from what was declared or agreed upon, is subject, if the act does not constitute a more serious crime, to a term of imprisonment of up to two years and to a fine of up to 2,065 Euro. It the moveable item is a precious object, the punishment is a term of imprisonment of up to three years or a fine of no less than 103 Euro".</i>
Article 25-bis 1 of Legislative Decree 231/2001	Sale of non-genuine food items as genuine (Article 516 of the Criminal Code) Fines: - from 100 to 500 quotas.	Article 516 of the Criminal Code - "Sale of non-genuine food items as genuine". <i>"Anyone who offers for sale or otherwise commercialises any non-genuine food items as genuine is subject to a term of imprisonment of up to six-months or to a fine of up to 1,032 Euro".</i>
Article 25-bis 1 of Legislative Decree 231/2001	Sale of industrial products bearing misleading marks (Article 517 of the Criminal Code) Fines: - from 100 to 500 quotas.	Article 517 of the Criminal Code - "Sale of industrial products bearing misleading marks". <i>"Anyone who offers for sale or otherwise puts into circulation any intellectual or industrial property product bearing names, marks, or distinctive signs, either domestic or foreign, suitable to mislead the buyer as to the origin, provenance, or quality of the work or product, is subject, if the act does not constitute a crime under any other provision of law, to a term of imprisonment of up to two years or to a fine of up to 20,000 Euro".</i>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-bis 1 of Legislative Decree 231/2001	<p>Manufacture and commerce of goods created by usurping industrial property rights (Article 517-ter of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas. 	<p>Article 517-ter of the Criminal Code - “Manufacture and commerce of goods created by usurping industrial property rights”.</p> <p><i>“Without prejudice to the application of Articles 473 and 474, anyone who, being able to know of the existence of an industrial property right, manufactures or industrially uses any objects or other goods created by usurping industrial property rights or in violation of such rights is subject, upon legal action by the injured party, to a term of imprisonment of up to two years and a fine of up to 20,000 Euro. The same punishment is applicable to anyone who, for the purpose of gaining profit therefrom, introduces into the territory of the State, possesses for the purpose of sale, puts on sale through an offer aimed at consumers, or otherwise puts into circulation the items detailed in the first paragraph. The provisions of Articles 474-bis, 474-ter, second paragraph, and 517-bis, second paragraph, shall apply. he offences provided under the first and second paragraph are punishable provided that domestic laws, EU community regulations, and international conventions on the protection of intellectual or industrial property have been complied with”.</i></p>
Article 25-bis 1 of Legislative Decree 231/2001	<p>Counterfeiting of geographical indications or designations of origin of agricultural food products (Article 517-quater of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas. 	<p>Article 517-quater of the Criminal Code - “Counterfeiting of geographical indications or designations of origin of agricultural food products”.</p> <p><i>“Anyone who counterfeits or anyway alters the geographical indications or designations of origin of agricultural food products is subject to a term of imprisonment of up to two years and a fine of up to 20,000 Euro. The same punishment is applicable to anyone who, for the purpose of gaining profit therefrom, introduces into the territory of the State, possesses for the purpose of sale, puts on sale through an offer aimed at consumers, or otherwise puts into circulation the same products with counterfeit indications or designations. The provisions of Articles 474-bis, 474-ter, second paragraph, and 517-bis, second paragraph, shall apply. The offences provided under the first and second paragraph are punishable on condition that domestic laws, EU community regulations, and international conventions on the protection of geographical indications and designations of origin of agricultural food products have been complied with”.</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>bis</i> 1 of Legislative Decree 231/2001	<p>Unlawful competition involving threats or violence (Article 513-<i>bis</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 800 quotas. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 513-<i>bis</i> of the Criminal Code - “Unlawful competition involving threats or violence”. <i>“Anyone who, in the exercise of a commercial, industrial, or other productive activity, carries out acts of competition involving violence or threats is subject to a term of imprisonment from two to six years. The punishment is increased if the acts of competition relate to an activity funded in whole or in part or in any other manner by the State or other public bodies”.</i></p>
Article 25- <i>bis</i> 1 of Legislative Decree 231/2001	<p>Fraud against national industries (Article 514 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 800 quotas. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; 	<p>Article 514 of the Criminal Code - “Fraud against national industries”. <i>“Anyone who, by offering for sale or otherwise putting into circulation, on domestic or foreign markets, industrial products bearing counterfeit or otherwise altered names, marks, or distinctive signs, causes any damage to the national industry is subject to a term of imprisonment from one to five years and to a fine of no less than 516 Euro.</i> <i>If the marks or distinctive signs comply with domestic laws or international conventions on the protection of industrial property, the punishment is increased and the provisions of Articles 473 and 474 shall not apply”.</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	

F. CORPORATE OFFENCES

[Article 25-ter of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-ter of Legislative Decree 231/2001	<p>False corporate disclosures (Article 2621 of the Civil Code)</p> <p>Fines¹⁹:</p> <ul style="list-style-type: none"> - from 200 to 400 quotas 	<p>Article 2621 of the Civil Code - "False corporate disclosures".²⁰</p> <p><i>"Except for the cases provided for under Article 2622, the directors, general managers, executives in charge of drawing up corporate accounting documents, auditors and liquidators, who, for the purpose of obtaining any undue profit, for themselves or others, knowingly represent relevant material facts that do not correspond to the truth in the financial statements, reports or other corporate disclosures addressed to the shareholders or the public, or fail to report relevant material facts which disclosure is imposed by law with respect to the economic, capital, or financial situation of the company or the group to which the company belongs, in any manner effectively suitable to mislead others, are subject to a term of imprisonment from one to five years.</i></p> <p><i>The same punishment shall apply also where the falsehoods or the failures to disclose relate to assets held or managed by the company on behalf of third parties".</i></p>

¹⁹ Pursuant to Article 25-ter, paragraph 2, of Legislative Decree 231/2001, the fines indicated for each type of offence may be increased by one-third where significant financial gain is obtained therefrom.

²⁰ Type of offence reformulated by Law 69/2015.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-ter of Legislative Decree 231/2001	Minor offences²¹ (Article 2621-bis of the Civil Code) Fines: - from 100 to 200 quotas.	(Article 2621-bis of the Civil Code - "Minor offences" <i>"Unless the acts constitute a more serious crime, a term of imprisonment from six months to three years shall apply if the acts detailed under Article 2621 are minor offences, keeping into account the nature and the size of the company and the manner in which the act was carried out or the effects of such acts. Unless such acts constitute a more serious crime, the same punishment detailed under the paragraph above shall apply when the acts detailed under Article 2621 concern companies not exceeding the limits indicated in the second paragraph of Article 1 of Royal Decree No. 267 of 16 March 1942. In this case, the crime is only prosecuted if legal action is taken by the company, the shareholders, the creditors, or the other recipients of the corporate disclosure".</i>
Article 25-ter of Legislative Decree 231/2001	False corporate disclosures by listed companies²² (Article 2622 of the Civil Code) Fines: - from 400 to 600 quotas	Article 2622 of the Civil Code - "False corporate disclosures by listed companies". ²³ <i>"The directors, general managers, executives in charge of drawing up corporate accounting documents, auditors and liquidators of companies issuing financial instruments admitted to trading in a regulated market in Italy or other State of the European Union, who, for the purpose of obtaining any undue profit, for themselves or others, knowingly represent relevant material facts that do not correspond to the truth in the financial statements, reports or other corporate disclosures addressed to the shareholders or the public, or fail to report relevant material facts which disclosure is imposed by law with respect to the economic, capital, or financial situation of the company or the group to which the company belongs, in any manner effectively suitable to mislead others, are subject to a term of imprisonment from three to eight years.</i> <i>The same status as the companies indicated in the paragraph above is assigned to:</i> 1) the companies issuing financial instruments for which an application to be admitted to trading in a regulated market in Italy or other State of the European Union was submitted; 2) the companies issuing financial instruments admitted to trading in an Italian multilateral trading system; 3) the companies that hold companies issuing financial instruments admitted to trading in a regulated market in Italy or other State of the European Union; 4) the companies which have publicly raised capital or that manage such capital.

²¹ Article introduced by Article 10 of Law 69/2015, which, at Article 12, added it within the list of crimes with relevance under Legislative Decree 231/2001.

²² Modified by Law 69/2015: the previous language of this Article read "False corporate disclosures to the detriment of the company, the shareholders, or the creditors".

²³ Type of offence reformulated by Law 69/2015.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<i>The provisions of the above paragraph shall also apply where the falsehoods or the failures to disclose relate to assets held or managed by the company on behalf of third parties”.</i>
Article 25-ter of Legislative Decree 231/2001	False reporting in a prospectus (Article 2623 of the Civil Code) (repealed) ²⁴	-
Article 25-ter of Legislative Decree 231/2001	Falsehoods in the reports and disclosures issued by auditing firms²⁵ (Article 2624 of the Civil Code) (repealed)	-
Article 25-ter of Legislative Decree 231/2001	Obstruction to Inspections (Article 2625 of the Civil Code) Fines: - from 200 to 360 quotas for paragraph 2	Article 2625 of the Civil Code - “Obstruction to Inspections” <i>“The managers who, by hiding documents or through other suitable expedients, prevent or in any other way obstruct the performance of the monitoring activities²⁶ which are legally attributed to the shareholders, to other corporate bodies²⁷, are subject to a fine of up to 10,329 Euro. If the act has caused any detriment to the shareholders, the applicable term of imprisonment shall be of up to one year, and the offence is prosecuted upon legal action by the injured party.</i>

²⁴ The offence of false reporting in a prospectus, contemplated, prior to Law 262/2005, under Article 2623 of the Civil Code, was repealed and reformulated with the above provision and introduced in the Consolidated Law on Finance under Article 173-bis. The legislator of Legislative Decree 231/2001 has however not taken action to adopt such amendment.

²⁵ The offence of falsehoods in the reports or disclosures issued by auditing firms, regulated under Article 2624 of the Civil Code, was repealed by Article 37, paragraph 34, of Legislative Decree 39/2010. The new language introduced by the above-mentioned provision of law is now provided under Article 27, to which no reference is made in Article 231/2001. Thus, the offence of falsehood in the reports or disclosures issued by auditing firms is no longer deemed relevant for the purpose of administrative liability under Legislative Decree 231/2001.

²⁶ The words “or auditing” were removed under Article 37, paragraph 35, letter a), of Legislative Decree 39/2010. The obstruction to the auditors’ inspection, thus, no longer being regulated under Article 2624 of the Civil Code (expressly included among the predicate offences for the purpose of Legislative Decree 231) can no longer be deemed relevant for the purpose of the administrative liability of entities. The new offence of obstruction to the auditing firms’ inspections, in fact, is regulated under Article 29 of Legislative Decree 39/2010, which is not expressly referred to by Legislative Decree 231/2001.

²⁷ The words “to other corporate bodies or to auditing firms” are replaced by the following: “or to other corporate bodies” (article 37, paragraph 35, letter b) of Legislative Decree 39/2010). For any considerations concerning the new language please see the note above.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<i>The punishment is doubled if the company has securities listed in regulated markets in Italy or other States of the European Union or distributed to the public to a significant extent as provided under Article 116 of the Consolidated Law as per Legislative Decree No. 58 of 24 February 1998²⁸.</i>
Article 25-ter of Legislative Decree 231/2001	Undue repayment of capital contributions (Article 2626 of the Civil Code) Fines: from 200 to 360 quotas.	Article 2626 of the Civil Code - "Undue repayment of capital contributions". <i>"The managers who, outside the cases of legitimate reduction of the share capital, return, including fictitiously, the capital contribution to the shareholders, or release shareholders from the obligations to make such contributions, are subject to a term of imprisonment of up to one year".</i>
Article 25-ter of Legislative Decree 231/2001	Unlawful allocation of profits and reserves (Article 2627 of the Civil Code) Fines: - from 200 to 260 quotas.	Article 2627 of the Civil Code - "Unlawful allocation of profits and reserves" <i>"Unless the act constitutes a more serious crime, the managers who allocate profits or advance payments on profits that were not actually obtained, or which are to be set aside as reserves by law, or who distribute reserves, including when not constituted by profits, which cannot under the law be distributed, are subject to a term of imprisonment of up to one year. The restitution of profits or the replenishment of the reserves prior to the deadline for approval of the financial statements extinguishes this offence.</i>
Article 25-ter of Legislative Decree 231/2001	Unlawful transactions with shares or stock of the company or of the parent company (Article 2628 of the Civil Code) Fines: - from 200 to 360 quotas.	Article 2628 of the Civil Code - "Unlawful transactions with shares or stock of the company or of the parent company" <i>The managers who, outside the cases allowed by law, buy or underwrite the company's shares or stock, thus causing a detriment to the integrity of the share capital or the reserves not distributable by law, are subject to a term of imprisonment of up to one year.</i> <i>The same punishment shall apply to the managers who, outside the cases allowed by law, buy or underwrite shares or stock issued by the parent company, thus causing a detriment to the share capital or to the reserves not distributable by law.</i> <i>If the share capital or the reserves are replenished prior to the deadline for approval of the financial statements for the year in respect to which the act was carried out, the offence is extinguished.</i>

²⁸ Paragraph added by Law 262/2005.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-ter of Legislative Decree 231/2001	Transactions to the detriment of creditors (Article 2629 of the Civil Code) Fines: <ul style="list-style-type: none"> - from 300 to 660 quotas 	<p>Article 2629 of the Civil Code - "Transactions to the detriment of creditors".</p> <p><i>"The managers who, in violation of the provisions of law to protect creditors, carry out reductions of the share capital or mergers with another company or de-mergers, thus causing a detriment to the creditors, are subject, upon legal action by the injured party, to a term of imprisonment from six months to three years.</i></p> <p><i>The compensation of the damage to the creditors prior to a court ruling, extinguishes the offence".</i></p>
Article 25-ter of Legislative Decree 231/2001	Failure to disclose a conflict of interest (Article 2629-bis of the Civil Code) Fines: <ul style="list-style-type: none"> - from 400 to 1000 quotas 	<p>Article 2629-bis- "Failure to disclose a conflict of interest"</p> <p><i>"A manager or member of the management body of a company with securities listed in regulated markets in Italy or in another State of the European Union, or distributed among the general public to a significant extent as per Article 116 of the Consolidated Law as per Legislative Decree No. 58 of 24 February 1998, as amended, or a manager or member of the management body of an entity subject to supervision under the Consolidated Law as per Legislative Decree No. 385 of 1 September 1993, under the mentioned Consolidated Law as per Legislative Decree No. 58 of 1998, under Legislative Decree No. 209 of 7 September 2005²⁹, No 576, or Legislative Decree No. 124 of 21 April 1993, who violates the obligations provided under Article 2391, first paragraph, is subject to a term of imprisonment from one to three years, if the violation caused damages to the company or to third parties".</i></p> <p>Article 2391 (Interests of managers): "A director must inform the other directors or the board of auditors on any interest which they may have, on their own behalf or on behalf of third parties, in a specific operation of the company, specifying the nature, the terms, the origin, and the scope thereof. In case of the chief executive officer, the latter must also abstain from carrying out the operation, delegating such operation to the collegiate body.</p> <p><i>In the cases detailed under the paragraph above, the resolution by the board of directors must adequately justify the reasons for carrying out such operation, and the benefits which the company would draw therefrom".</i></p>
Article 25-ter of Legislative Decree 231/2001	Fictitiously paid-up share capital (Article 2632 of the Civil Code)	<p>Article 2632 of the Civil Code - "Fictitiously paid-up share capital".</p> <p><i>"The directors and the contributing shareholders who, including in part, fictitiously pay-up or increase the share capital by making contributions in shares or stock in a measure overall exceeding the amount of the share capital, by the mutual underwriting of shares or stock, through a significant overestimation of the</i></p>

²⁹ The original language: "Law No. 576 of 12 August 1982" was replaced by Legislative Decree No. 3030 of 29 December 2006

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	Fines: <ul style="list-style-type: none"> - from 200 to 360 quotas. 	<i>contributions of assets in kind or of receivables, or of the company's assets in case of transformation, are subject to a term of imprisonment of up to one year".</i>
Article 25-ter of Legislative Decree 231/2001	Undue allocation of corporate assets by the liquidators (Article 2633 of the Civil Code) Fines: <ul style="list-style-type: none"> - from 300 to 660 quotas 	Article 2633 of the Civil Code - "Undue allocation of corporate assets by the liquidators". <i>"The liquidators who, by allocating the corporate assets among the shareholders prior to paying the company's creditors or to setting aside the sums required to satisfy the creditors, cause damage to the creditors, shall be subject, upon legal action by the injured party, to a term of imprisonment from six months to three years. The compensation of the damage to the creditors prior to a court ruling extinguishes the offence".</i>
Article 25-ter of Legislative Decree 231/2001	Bribery among private individuals (Article 2635 of the Civil Code) Fines: <ul style="list-style-type: none"> - from 400 to 600 quotas Disqualification: <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years.	Article 2635 of the Civil Code - "Bribery among private individuals". <i>"Unless the act constitutes a more serious crime, the directors, general managers, executives in charge of drawing up corporate accounting documents, auditors and liquidators of companies or private entities who, including through third-parties, solicit or accept money, for themselves or others, any undue money or other benefit, or accept the promise thereof, to carry-out or fail to carry-out any act in violation of the obligations inherent with their office or the obligations of loyalty, are subject to a term of imprisonment from one to three years. The same punishment shall apply if the act is committed by those who, within the organisation of the company or the private entity, exercise executive functions other than those which are upon the persons detailed above.</i> <i>A term of imprisonment of up to one year and six months shall apply if the act is committed by an individual subject to the management or supervision of one of the individuals indicated in the first paragraph.</i> <i>Those who, including through third parties, offers, promises, or gives any undue money or other benefit to the individuals detailed in the first and second paragraph, shall be subject to the punishments provided therein.</i> <i>The punishments provided in the paragraphs above are doubled if the company has securities listed in regulated markets in Italy or other States of the European Union or distributed among the general public to a significant extent as per Article 116 of the Consolidated Law of financial intermediation as per Legislative Decree No. 58 of 24 February 1998, as amended.</i> <i>The offence is prosecuted upon legal action by the injured party unless the act causes a distortion of competition in the acquisition of goods or services.</i>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<i>Without prejudice to the provisions of Article 2641, the measure of confiscation of assets of equivalent value may not be below the value of the benefits given, promised, or offered".</i>
Article 25-ter of Legislative Decree 231/2001	<p>Inducement to bribery among private individuals (Article 2635-bis of the Civil Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 400 quotas. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 2635-bis of the Civil Code - "Inducement to bribery among private individuals".</p> <p><i>"Anyone who offers or promises any undue money or other benefit to the directors, general managers, executives in charge of drawing up corporate accounting documents, auditors, and liquidators of a company or private entity, or to anyone who carries out, within said organisation, any professional activity entailing the exercise of executive functions, to induce them to carry out or fail to carry out any act in violation of the obligations inherent with their office or the obligations of loyalty, shall be subject, where the offer or promise is not accepted, to the punishment established under the first paragraph of Article 2635, reduced by one-third.</i></p> <p><i>The punishment established under the first paragraph shall apply to the directors, general managers, executives in charge of drawing up corporate accounting documents, auditors, and liquidators of a company or private entity, and to anyone who carries out within such organisation any professional activity entailing the exercise of executive functions, who solicit, for themselves or others, including through a third-party, a promise or gift of money or other benefit in order to carry out or failing to carry out any act in violation of the obligations inherent with their office or the obligations of loyalty, where the solicitation was not accepted.</i></p> <p><i>The offence is prosecuted upon legal action taken by the injured party".</i></p>
Article 25-ter of Legislative Decree 231/2001	<p>Unlawful influence over the meeting of the shareholders (Article 2636 of the Civil Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 660 quotas 	<p>Article 2636 of the Civil Code - "Unlawful influence over the meeting of the shareholders".</p> <p><i>"Anyone who, through simulation or fraudulent acts, establishes a majority in the meeting of the shareholders, for the purpose of obtaining an unfair profit, for themselves or for others, is subject to a term of imprisonment from six months to three years".</i></p>
Article 25-ter of	<p>Market manipulation (Article 2637 of the Civil Code)</p>	Article 2637 of the Civil Code - "Market manipulation"

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Legislative Decree 231/2001	Fines: - from 400 to 1000 quotas	<i>“Anyone who spreads fake news, or performs simulated transaction or other expedients effectively suitable to cause a sensible variation of the price of non-listed financial instruments or instruments for which no application to be admitted to trading in a regulated market was submitted, or to significantly affect the trust which the general public places upon the financial stability of banks or banking groups, is subject to a term of imprisonment from one to five years³⁰.</i>
Article 25-ter of Legislative Decree 231/2001	Hindering public authorities from exercising their supervisory functions (Article 2638 of the Civil Code) Fines: - from 400 to 800 quotas for the first and second paragraph.	Article 2638 of the Civil Code - “Hindering public authorities from exercising their supervisory functions”. <i>“The directors, general managers, executives in charge of drawing up the accounting documents, auditors, and liquidators of companies or entities, and the other bodies subject by law to public supervisory authorities, or which are held to comply with any obligations towards such authorities, who, in their disclosures to said supervisory authorities represent material facts that do not correspond to the truth, including if still subject to evaluation, on the economic, capital, or financial position of the entities subject to supervision, or, to the same end, hide through other fraudulent means, in whole or in part, any facts they should have disclosed concerning said situation, are subject to a term of imprisonment from one to four years. The same punishment shall apply also where the information relates to assets held or managed by the company on behalf of third parties. The same punishment shall apply to the directors, general managers, executives in charge of drawing up corporate accounting documents, auditors, and liquidators of companies or entities or the other bodies subject by law to the public supervisory authority or held to comply with any obligations towards said authority, who, in any way, including by omitting to make disclosures to such authority, knowingly hinder the functions thereof. The punishment is doubled if the company has securities listed in regulated markets in Italy or other States of the European Union or distributed among the general public to a significant extent as per Article 116 of the Consolidated Law as per Legislative Decree No. 58 of 24 February 1998³¹.</i>

³⁰ This language was introduced by Community Law 2004.

³¹ Paragraph added by Law 262/2005.

G. FELONIES COMMITTED FOR PURPOSES OF TERRORISM OR FELONIES DESIGNED TO SUBVERT DEMOCRACY
[Article 25-ter of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-quater of Legislative Decree 231/2001 ³²	<p>Associations for the purpose of terrorism including international and subversion of democracy (Article 270-bis of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 1000 quotas for paragraph 1; - from 200 to 700 quotas for paragraph 2. <p>Disqualification: (only for paragraph 1)</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; 	<p>Article 270-bis of the Criminal Code - "Associations for the purpose of terrorism including international and subversion of democracy".</p> <p><i>"Anyone who promotes, establishes, organises, directs, or finances associations who pursue the commission of violent acts for the purpose of terrorism or subversion of democracy shall be subject to a term of imprisonment from seven to fifteen years.</i></p> <p><i>Anyone who participates in such associations is sentenced to a term of imprisonment from five to ten years.</i></p> <p><i>For the purpose of criminal law, the purpose of terrorist activities occurs even when the violent acts are aimed against a foreign State, or an international body or institution.</i></p> <p><i>It is always mandatory to confiscate, from the individual convicted of the crime, the things that were used or were destined to be used to commit the crime, as well as the things which are the price, product, or profit thereof, or which constitute the employment thereof".</i></p>

³² The felonies at issue were introduced with Article 3 of Law No. 7/2003, through which the offences provided for under the Decree were supplemented, under Article 25-quater, with felonies for the purpose of terrorism or designed to subvert democracy.

In particular, the third paragraph of the mentioned Article provides that if the Entity or one of its organisational units is permanently used for the exclusive or prevalent purpose of enabling or facilitating the commission of acts of terrorism or subversion of democracy, provided under the Criminal Code and under special laws, the permanent disqualification from exercising a business activity under Article 16, paragraph 3, shall apply.

Felonies committed for purposes of terrorism or felonies designed to subvert democracy (pursuant to Article 3 of Law No. 7/2003).

- 1) With regard to the commission of crimes for purposes of terrorism or subversion of the democratic system, as contemplated by the criminal code and by special laws, the following fines are imposed:
 - a) if the felony is punishable with imprisonment for a term of less than ten years, the fine ranges from two hundred to seven hundred quotas;
 - b) if the felony is punishable with imprisonment for a period of no less than ten years or life imprisonment, the fine ranges from four hundred to one thousand quotas;
- 2) In the event of a conviction for one of the felonies referred to in paragraph 1, disqualification as provided for under article 9, paragraph 2 is imposed for a duration of no less than one year;
- 3) If the body or an organisational unit of same is used on a permanent basis solely or primarily to allow or facilitate the commission of offences indicated in paragraph 1, disqualification from carrying on the activity pursuant to article 16, paragraph 3, is imposed, such disqualification being final.
- 4) the provisions of paragraphs 1, 2 and 3 also apply with regard to the commission of felonies other than those set out in paragraph 1 which have been committed in breach of the provisions of article 2 of the International Convention for the Suppression of the Financing of Terrorism signed in New York on 9 December 1999.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	
Article 25- <i>quater</i> of Legislative Decree 231/2001	International convention for the suppression of terrorism (Convention of December 1999)	<p>By effect of the mentioned paragraph 4 of Article 25-<i>quater</i> of Legislative Decree 231/2001, the following types of felonies provided under the international convention for the suppression of terrorism assume special relevance:</p> <p>International Convention for the Suppression of the Financing of Terrorism - December 1999</p> <p><i>"1. Any person commits an offence within the meaning of this Convention if that person by any means, directly or indirectly, unlawfully and wilfully, provides or collects funds with the intention that they should be used or in the knowledge that they are to be used, in full or in part, in order to carry out:</i></p> <p><i>a) An act which constitutes an offence within the scope of and as defined in one of the treaties listed in the annex; or</i></p> <p><i>(b) Any other act intended to cause death or serious bodily harm to a civilian, or to any other person not taking an active part in the hostilities in a situation of armed conflict, when the purpose of such act, by its nature or context, is to intimidate a population, or to compel a government or an international organization to do or to abstain from doing any act.</i></p> <p><i>2. <omitted></i></p> <p><i>3. For an act to constitute an offence set forth in paragraph 1, it shall not be necessary that the funds were actually used to carry out an offence referred to in paragraph 1, subparagraphs (a) or (b).</i></p> <p><i>4. Any person also commits an offence if that person attempts to commit an offence as set forth in paragraph 1 of this article.</i></p> <p><i>5. Any person also commits an offence if that person:</i></p> <p><i>a) Participates as an accomplice in an offence as set forth in paragraph 1 or 4 of this article;</i></p> <p><i>b) Organizes or directs others to commit an offence as set forth in paragraph 1 or 4 of this article;</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p><i>c) Contributes to the commission of one or more offences as set forth in paragraphs 1 or 4 of this article by a group of persons acting with a common purpose. Such contribution shall be intentional and shall either:</i></p> <p><i>i) Be made with the aim of furthering the criminal activity or criminal purpose of the group, where such activity or purpose involves the commission of an offence as set forth in paragraph 1 of this article; or</i></p> <p><i>ii) Be made in the knowledge of the intention of the group to commit an offence as set forth in paragraph 1 of this article.</i></p> <p>Said Article, furthermore, annexes several other international conventions having the objective of suppressing acts of terrorism (by way of example, Protocol for the Suppression of Unlawful Acts against the Safety of Fixed Platforms located on the Continental Shelf, done at Rome on 10 March 1988, International Convention for the Suppression of Terrorist Bombings, adopted by the General Assembly of the United Nations on 15 December 1997, etc.)</p>

H. MUTILATION OF WOMEN'S GENITALS

[Article 25-*quater* 1. of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>ter</i> of Legislative Decree 231/2001	<p>Practices of female genital mutilation (Article 583-<i>bis</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 700 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years.</p>	<p>Article 583-<i>bis</i> of the Criminal Code - "Practices of female genital mutilation"</p> <p><i>"Anyone who, without there being a therapeutic need therefore, causes the mutilation of female genital organs is subject to a term of imprisonment from four to twelve years. For the purposes of this Article, the practices of female genital mutilation shall comprise clitoridectomy, excision and infibulation and any other practice that causes effects of the same type.</i></p> <p><i>Anyone who, without there being any therapeutic need therefore, for the purpose of damaging [a woman's] sexual functions, harms any of the genital organs other than those indicated in the first paragraph, from which any physical or mental illness ensues, is subject to a term of imprisonment from three to seven years. The punishment is reduced by up to two-thirds if the harm is minimal. The punishment is increased by one-third if the practices detailed under the first and second paragraph are committed against a minor or if the act is carried out for the purpose of profit.</i></p> <p><i>The conviction or the application of the punishment on request of the parties under Article 444 of the Code of Criminal Procedure for the offence herein detailed entails, if the act is committed by a parent or guardian, respectively:</i></p> <ol style="list-style-type: none"> <i>1) the loss of the right to exercise parental responsibility;³³</i> <i>2) the permanent disqualification from any office pertaining to tutorship, curatorship or guardianship over incapable adults.³⁴</i> <p><i>The provisions of this Article also apply when the act is carried out abroad by an Italian citizen or a foreign national resident in Italy, or when the injured party is an Italian citizen or a foreign national resident in Italy. In this case, the perpetrator is punished upon request of the Minister of Justice".</i></p>

I. FELONIES AGAINST THE INDIVIDUAL

[Article 25-*quinquies* of Legislative Decree 231/2001]

³³ Paragraph thus amended through Article 93, paragraph 1, letter s), Legislative Decree No. 154 of 28 December 2013, in force as of 7 February 2014

³⁴ Paragraph added by Article 4, of Law No. 172 of 01 October 2012.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-quinquies of Legislative Decree 231/2001 ³⁵	<p>Reducing or keeping individuals to slavery or servitude (Article 600 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; 	<p>Article 600 of the Criminal Code - "Reducing or keeping individuals to slavery or servitude".</p> <p><i>"Anyone who exercises powers that correspond to the right to property over another individual, or anyone who reduces or keeps another individual in an ongoing state of subjection, forcing them to work or provide sexual services or to beg or carry any unlawful activity entailing their exploitation or to undergo to the removal of organs³⁶, is subject to a term of imprisonment from eight to twenty years.</i></p> <p><i>The felony of reducing or keeping another individual in a state of subjection takes place when such act is perpetrated through violence, threats, deceit, abuse of authority or by taking advantage of a situation of physical or psychological inferiority or a situation of need, or through the promise or the giving of sums of money or other benefits to those who have authority over such individual³⁷</i></p>

³⁵ Law No. 38 of 6 February 2006, "Provisions on combating the sexual exploitation of children and child pornography including through the Internet", published on Official Gazette No. 38 of 15 February 2006 (in force as of 2 March 2006) amended Article 25-quinquies of Legislative Decree 231/2001 with respect to certain felonies against individuals, extending the scope of the administrative liability of entities arising out of a crime to include this felony.

«Art. 25-quinquies (Felonies against individuals) amended by the above-mentioned law:

- 1) *With regards to the commission of the felonies contemplated by section I of chapter III of title XII of book II of the criminal code, the following fines are levied on the body:*
 - a) *for the felonies described in articles 600, 601 and 602, a fine ranging from four hundred to one thousand quotas;*
 - b) *for the felonies described in articles 600-bis, first paragraph, 600-ter, first and second paragraph, even if relating to pornographic material as per article 600-quater, 1, and 600-quinquies, a fine between three hundred and eight hundred quotas is levied;*
 - c) *for the felonies described in articles 600 bis, second paragraph, 600 ter, third and fourth paragraph and 600-quater, even if relating to pornographic material as per article 600-quater 1, a fine of between two hundred and seven hundred quotas is levied.*
- 2) *In the event of a conviction for one of the felonies referred to in paragraphs 1 subparagraph a) and b), disqualification as provided for under article 9, paragraph 2, is imposed for a duration of no less than one year.*
- 3) *If the body or an organisational unit of same is used on a permanent basis solely or primarily to allow or facilitate the commission of offences indicated in paragraph 1, disqualification from carrying on the activity pursuant to article 16, paragraph 3, is imposed, such disqualification being final.*

³⁶ Paragraph thus amended through Article 2, paragraph 1, letter a), Decree No.

³⁷ Paragraph repealed by Article 3, paragraph 1, letter a), Law No. 108 of 02 July 2010

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	
Article 25- <i>quinquies</i> of Legislative Decree 231/2001	<p>Prostitution of children (Article 600-<i>bis</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 800 quotas for paragraph 1; - from 200 to 700 quotas for paragraph 2. <p>Disqualification (only for paragraph 4)</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	<p>Article 600-<i>bis</i> of the Criminal Code - "Prostitution of children"³⁸ <i>"A term of imprisonment from six to twelve years, and a fine from 15,000 to 150,000 Euro shall be applicable to:</i> <i>1) recruits or causes an individual under the age of eighteen to participate in prostitution;</i> <i>2) promotes, exploits, manages, organises, or exercises control over the prostitution activities of an individual under the age of eighteen, or otherwise profits therefrom.</i> <i>Unless the act constitutes a more serious crime, anyone who engages in sexual acts with a minor aged between fourteen and eighteen, in exchange of a sum of money or other benefit, including if only promised, is subject to a term of imprisonment from one to six years and a fine from 1,500 to 6,000 Euro³⁹".</i></p>

³⁸

³⁹ Replaced by Article 4, of Law No. 172 of 01 October 2012

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-quinquies of Legislative Decree 231/2001	<p>Child Pornography (Article 600-ter of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 800 quotas for paragraphs 1 and 2; - from 200 to 700 quotas for paragraphs 3 and 4. <p>Disqualification: (first and second paragraph)</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years</p>	<p>Article 600-ter of the Criminal Code - "Child Pornography"</p> <p><i>"A term of imprisonment from six to twelve years, and a fine from 24,000 to 240,000 Euro shall be applicable to anyone who:</i></p> <p><i>1) using minors under the age of eighteen, creates pornographic shows or exhibitions or produces pornographic material;</i></p> <p><i>2) recruits or causes an individual under the age of eighteen to participate in pornographic shows or exhibitions or otherwise profits therefrom"</i>⁴⁰</p> <p><i>The same punishment shall be applied to anyone who sells the pornographic material referred to in the first paragraph.</i></p> <p><i>Anyone who, outside the cases provided under the first and second paragraph, through any means, including telecommunication, distributes, divulges or publicizes the pornographic material referred to under the first paragraph, or distributes or divulges news or information for the purpose of sexual solicitation or sexual exploitation of minors under the age of eighteen is subject to a term of imprisonment from one to five years and a fine from 2,582 to 51,645 Euro.</i></p> <p><i>Anyone who, outside the cases detailed under the first, second, and third paragraphs, offers or gives to others, including free of charge, the pornographic material detailed in the first paragraph, is subject to a term of imprisonment of up to three years and a fine from 1,549 to 5,164 Euro⁴¹. In the cases provided under the third and fourth paragraph the punishment is increased by a measure not exceeding two-thirds when a considerable quantity of material is involved⁴².</i></p> <p><i>Unless the act constitutes a more serious crime, anyone who attends pornographic shows or exhibitions in which minors under the age of eighteen are involved is subject to a term of imprisonment of up to three years and a fine from 1,500 to 6,000 Euro.</i></p> <p><i>For the purposes of this Article, the term child pornography shall mean any representation, through any media, of a minor under the age of eighteen engaging in explicit sexual activities, either real or simulated, or any representation of the sexual organs of a minor under the age of eighteen for sexual purposes"</i>⁴³</p>

⁴⁰ Replaced by Article 2, paragraph 1, letter a), of Law No. 38 of 6 February 2006 and later by Article 4, of Law No. 172 of 1 October 2012

⁴¹ Paragraph amended by Law 38/2006

⁴² Paragraph added by Law 38/2006

⁴³ Paragraph added by Article 4, of Law No. 172 of 1 October 2012

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>quinquies</i> of Legislative Decree 231/2001	<p>Possession of pornographic material (Article 600-<i>quater</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 700 quotas 	<p>Article 600-<i>quater</i> of the Criminal Code - "Possession of pornographic material". <i>"Anyone who, outside the cases provided under Article 600-ter, knowingly acquires or possesses pornographic material using minors under the age of eighteen, is subject to a term of imprisonment of up to three years or a fine of no less than 1,549 Euro".</i> <i>The punishment is increased by a measure not exceeding two-thirds when a considerable amount of material is involved.</i></p>
Article 25- <i>quinquies</i> of Legislative Decree 231/2001	<p>Virtual pornography (Article 600-<i>quater.1</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 800 quotas (if connected to the felonies detailed under Articles 600-bis, first paragraph, 600-ter, first and second paragraph) - from 200 to 700 quotas (if connected to the felonies detailed under Articles 600-bis, second paragraph, 600-ter, third and fourth paragraph, and 600-<i>quater</i>) <p>Disqualification (if connected to the felonies under paragraph 1, letters a) and b) of Article 25-<i>quinquies</i> of Legislative Decree 231/01):</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years.</p>	<p>Article 600-<i>quater.1</i> of the Criminal Code - "Virtual pornography" <i>"The provisions of Articles 600-ter and 600-<i>quater</i> also apply when the pornographic material represents virtual images using images of minors under the age of eighteen or parts of such images, but the punishment is decreased by one-third.</i> <i>The term virtual images shall mean images created through graphic processing techniques not associated, in whole or in part, to real situations, which quality of representation makes fictitious situations appear as if they were real".</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>quinquies</i> of Legislative Decree 231/2001	<p>Tourism activities aimed at exploiting child prostitution (Article 600-<i>quinquies</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 800 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	<p>Article 600-<i>quinquies</i> of the Criminal Code - "Tourism activities aimed at exploiting child prostitution". "Anyone who organises or advertises trips designed to make use of child prostitution activities or anyway including such activities is subject to a term of imprisonment from six to twelve years and to a fine from 15,493 to 154,937 Euro".</p>
Article 25- <i>quinquies</i> of Legislative Decree 231/2001	<p>Trafficking in persons (Article 601 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; 	<p>Article 601 of the Criminal Code - "Trafficking in persons". "A term of imprisonment from eight to twenty years is imposed on anyone who recruits, introduces into the territory of the State, transfers including outside of said territory, transports, transfers control over a person, hosts one or more persons who are in the conditions detailed under Article 600 or carries out the same acts over one or more persons, through deceit, violence, threats, abuse of authority or by taking advantage of a situation of vulnerability, physical or psychological inferiority or need, or by promising or giving money or other benefits to those who exercise control over such person, for the purpose of inducing or forcing them to work, provide sexual services or to beg, or to carry out any illegal activity entailing exploitation, or to undergo the removal of organs. The same punishment is imposed upon anyone who, including in manners other than those detailed in the first paragraph, carries out the acts therein detailed against a minor⁴⁴".</p>

⁴⁴ Article thus replaced by Article 2, paragraph 1, letter b), Legislative Decree No. 24 of 4 March 2014.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	
<p>Article 25-<i>quinquies</i> of Legislative Decree 231/2001</p>	<p>Buying and selling of slaves (Article 602 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	<p>Article 602 of the Criminal Code - "Buying and selling of slaves". <i>"Anyone who, outside the cases indicated under Article 601, buys or sells a person who is in one of the conditions detailed under Article 600, is subject to a term of imprisonment from eight to twenty years. The punishment is increased by one-third and up to one-half if the injured party is a minor under the age of eighteen or if the acts detailed under the first paragraph are aimed at the exploitation of prostitution or for the purpose of subjecting the injured party to the removal of organs".</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
<p>Article 25-<i>quinquies</i> of Legislative Decree 231/2001</p>	<p>Unlawful intermediation and exploitation of labour (Article 603-<i>bis</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from one to two years.</p>	<p>Article 603-<i>bis</i> of the Criminal Code - “Unlawful intermediation and exploitation of labour”. “Unless the act constitutes a more serious crime, a term of imprisonment from one to six years and a fine from 500 to 1,000 Euro for each worker is imposed upon anyone who:</p> <ol style="list-style-type: none"> 1) recruits workers for the purpose of designating them to work with third parties in conditions of exploitation, taking advantage of the state of need of the workers; 2) utilizes, hires, or employs workers, including through the intermediation activities detailed under 1), subjecting the workers to condition of exploitation and taking advantage of their state of need. <p>If the acts are perpetrated through violence or threats, the punishment of a term of imprisonment from five to eight years, and a fine from 1,000 to 2,000 Euro for each worker recruited shall apply. For the purposes of this Article, a condition of exploitation shall exist in the presence of one or more of the following:</p> <ol style="list-style-type: none"> 1) the reiterated payment of consideration in a manner that is manifestly divergent from the national or territorial collective bargaining agreements stipulated by the most representative trade unions at national level, or that is anyway disproportionate with respect to the quantity and quality of the work performed; 2) the reiterated violation of the laws and regulations respecting working hours, daily and weekly rest periods, leave entitlements and paid holiday; 3) the existence of violations of laws and regulations on safety and health in the workplace; 4) the subjection of workers to degrading work conditions, surveillance methods or accommodation. <p>The following constitute aggravating circumstances and cause the punishment to be increased by one-third and up to one-half:</p> <ol style="list-style-type: none"> 1) the fact that the number of recruited workers is more than three; 2) the fact that one or more of the recruited persons are minors not of working age; 3) having perpetrated the act exposing the exploited workers to situations of serious danger, with respect to the characteristics of the services to be performed and the work conditions”.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>quinquies</i> of Legislative Decree 231/2001	Grooming of minors (Article 609- <i>undecies</i> of the Criminal Code) Fines: - from 200 to 700 quotas.	Article 609- <i>undecies</i> of the Criminal Code - "Grooming of minors" <i>"Anyone who, for the purpose of perpetrating the felonies detailed under Articles 600, 600-bis, 600-ter, and 600-quater, including if pertaining to the pornographic material as per Article 600-quater.1, 600-quinquies, 609-bis, 609-quater, 609-octies, sexually solicits a minor under the age of sixteen, is subject, if the act does not constitute a more serious crime, to a term of imprisonment from one to three years. The term grooming shall mean any act aimed at obtaining the trust of the minor through deceit, flattery, or threats, carried out including through the use of the Internet or other networks or communication media.</i>

J. MARKET ABUSE ADMINISTRATIVE OFFENCES AND CRIMES

[Article 25-*sexies* of Legislative Decree 231/2001; Articles 187-bis, 187-ter, 187-quinquies of the Consolidated Law on Finance or TUF]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>sexies</i> of Legislative Decree 231/2001	<p>Insider trading (Article 184 of the Consolidated Law on Finance or TUF)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas; - in the cases in which the product of the crime or the profit therefrom is particularly substantial, the fine may be increased by up to ten times of the value of such product or profit. 	<p>Article 184 of the Consolidated Law on Finance “Insider trading”</p> <p><i>“1. Imprisonment for between one and six years and a fine of between twenty thousand and three million Euro shall be imposed on any person who, possessing inside information by virtue of his membership of the administrative, management or supervisory bodies of an issuer, his holding in the capital of an issuer or the exercise of his employment, profession, duties, including public duties, or position:</i></p> <ol style="list-style-type: none"> <i>buys, sells or carries out other transactions involving, directly or indirectly, for his own account or for the account of a third party, financial instruments using such information;</i> <i>discloses such information to others outside the normal exercise of his employment, profession, duties or position;</i> <i>recommends or induces others, on the basis of such information, to carry out any of the transactions referred to in paragraph a).</i> <p><i>2. The punishment referred to in paragraph 1 shall apply to any person who, possessing inside information by virtue of the preparation or execution of criminal activities, carries out any of the actions referred to in paragraph 1.</i></p> <p><i>3. Courts may increase the fine up to three times or up to the larger amount of ten times the product of the crime or the profit therefrom when, in view of the particular seriousness of the offence, the personal situation of the guilty party or the magnitude of the product of the crime or the profit therefrom, the fine appears inadequate even if the maximum is applied.</i></p> <p><i>3-bis. With regard to financial instrument transactions pursuant to Article 180, paragraph 1, paragraph a), point 2), the judicial sanction shall involve infliction of a fine of up to one hundred and three thousand two hundred and ninety-one Euro and up to three-years’ imprisonment⁴⁵.</i></p> <p><i>4. For the purposes of this article, financial instruments shall also mean financial instruments referred to in Article 1(2) whose value depends on a financial instrument referred to in Article 180(1)(a).</i></p>
Article 25- <i>sexies</i> of	Market manipulation	Article 185 of the Consolidated Law on Finance or TUF - “Market manipulation”.

⁴⁵ Paragraph added by Article 1, paragraph 17, Legislative Decree No. 101 of 17 July 2009.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Legislative Decree 231/2001	<p>(Article 185 of the Consolidated Law on Finance or TUF)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas; <p>in the cases in which the product of the crime or the profit therefrom is particularly substantial, the fine may be increased by up to ten times of the value of such product or profit.</p>	<p><i>“Imprisonment for between two and twelve years⁴⁶ and a fine of between twenty thousand and five million Euro shall be imposed on any person who disseminates false information or sets up sham transactions or employs other devices concretely likely to produce a significant alteration in the price of financial instruments.</i></p> <p><i>Courts may increase the fine up to three times or up to the larger amount of ten times the product of the crime or the profit therefrom when, in view of the particular seriousness of the offence, the personal situation of the guilty party or the magnitude of the product of the crime or the profit therefrom, the fine appears inadequate even if the maximum is applied.</i></p> <p><i>2-bis. With regard to financial instrument transactions pursuant to Article 180, paragraph 1, paragraph a), point 2), the judicial sanction shall involve infliction of a fine from one-hundred, three-thousand and two-hundred ninety-one Euro, and up to three-years’ imprisonment⁴⁷”.</i></p>
Article 187- <i>quinquies</i> of the Consolidated Law on Finance or TUF	<p>Insider trading (Article 187-<i>bis</i> of the Consolidated Law on Finance or TUF)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 20,000 to 3 million Euro; - in the cases in which the product of the crime or the profit therefrom is particularly substantial, the fine may be increased by up to ten times of the value of such product or profit. 	<p>Article 187-<i>bis</i> of the Consolidated Law on Finance - “Insider trading”</p> <p>1. Without prejudice to the penal sanctions applicable when the action constitutes a criminal offence, a pecuniary administrative sanction of between twenty thousand Euro and three million Euro shall be imposed on any person who, possessing inside information by virtue of his membership of the administrative, management or supervisory bodies of an issuer, his holding in the capital of an issuer or the exercise of his employment, profession, duties, including public duties, or position:</p> <p>a) buys, sells or carries out other transactions involving, directly or indirectly, for his own account or for the account of a third party, financial instruments using such information;</p> <p>b) discloses such information to others outside the normal exercise of his employment, profession, duties or position;</p> <p>c) recommends or induces others, on the basis of such information, to carry out any of the transactions referred to in paragraph a).</p> <p>2. The sanction referred to in paragraph 1 shall apply to any person who, possessing inside information by virtue of the preparation or execution of criminal activities, carries out any of the actions referred to in paragraph 1.</p> <p>3. For the purposes of this article, financial instruments shall also mean financial instruments referred to in Article 1(2) whose value depends on a financial instrument referred to in Article 180(1)(a).</p>

⁴⁶ See previous note.

⁴⁷ Paragraph added by Article 1, paragraph 18, Legislative Decree No. 101 of 17 July 2009.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p>4. The sanction referred to in paragraph 1 shall also apply to any person who, possessing inside information and knowing or capable of knowing through ordinary diligence its inside nature, carries out any of the actions referred to therein.</p> <p>5. Pecuniary administrative sanctions referred to in paragraphs 1, 2 and 4 shall be increased up to three times or up to the larger amount of ten times the product of the offence or the profit therefrom when, in view of the personal situation of the guilty party or the magnitude of the product of the offence or the profit therefrom, they appear inadequate even if the maximum is applied.</p> <p>6. For the cases referred to in this article, attempted violations shall be treated as completed violations.</p>
<p>Article 187-<i>quiquies</i> of the Consolidated Law on Finance or TUF</p>	<p>Market manipulation (Article 187-<i>ter</i> of the Consolidated Law on Finance or TUF)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 20,000 to 5 million Euro; - in the cases in which the product of the crime or the profit therefrom is particularly substantial, the fine may be increased by up to ten times of the value of such product or profit. 	<p>Article 187-<i>ter</i> of the Consolidated Law on Finance or - TUF - “Market manipulation”.</p> <p>1. Without prejudice to the penal sanctions applicable when the action constitutes a criminal offence, a pecuniary administrative sanction of between twenty thousand Euro and five million Euro shall be imposed on any person who, through the media, including the Internet, or by any other means, disseminates information, rumours or false or misleading news that give or are likely to give false or misleading signals as to financial instruments.</p> <p>2. In respect of journalists when they act in their professional capacity the dissemination of information is to be assessed taking into account the rules of conduct governing their profession, unless they derive, directly or indirectly, an advantage or profits from the dissemination of the information in question.</p> <p>3. Without prejudice to the penal sanctions applicable when the action constitutes a criminal offence, the pecuniary administrative sanction referred to in paragraph 1 shall be imposed on any person who:</p> <ul style="list-style-type: none"> a) carries out buy or sell transactions or places orders to buy or sell which give, or are likely to give, false or misleading signals as to the supply of, demand for or price of financial instruments; b) carries out buy or sell transactions or places orders to buy or sell which secure, by a person or persons acting in collaboration, the price of one or several financial instruments at an abnormal or artificial level; c) carries out buy or sell transactions or places orders to buy or sell which employ fictitious devices or any other form of deception or contrivance;

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p><i>a) employs other fictitious devices likely to give false or misleading signals as to the supply of, demand for or price of financial instruments.</i></p> <p><i>4. For offences referred to in paragraphs 3a) and 3b), administrative sanctions may not be imposed on persons who demonstrate that they acted for legitimate reasons and in accordance with accepted market practices on the market concerned.</i></p> <p><i>5. Pecuniary administrative sanctions referred to in the preceding paragraphs shall be increased up to three times or up to the larger amount of ten times the product of the offence or the profit therefrom when, in view of the personal situation of the guilty party, the magnitude of the product of the offence or the profit therefrom or the effects produced on the market, they appear inadequate even if the maximum amount is applied.</i></p> <p><i>6. The Ministry of the Economy and Finance, after consulting CONSOB or acting on a proposal therefrom, shall specify, in a regulation conforming with the implementing measures of Directive 2003/6/EC adopted by the Commission using the procedure referred to in Article 17(2) of the same directive, the cases, possibly in addition to those referred to in the preceding paragraphs, relevant for purposes of applying this article.</i></p> <p><i>7. CONSOB shall make known, in measures it adopts, the elements and circumstances to be taken into consideration in assessing behaviour likely to constitute market manipulation according to Directive 2003/6/EC and the implementing measures thereof.</i></p>

K. MANSLAUGHTER OR SERIOUS OR GRIEVOUS BODILY HARM COMMITTED WITH BREACH OF LAWS GOVERNING THE SAFEGUARDING OF WORKPLACE HEALTH AND SAFETY
[Article 25-septies of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-septies of Legislative Decree 231/2001 ⁴⁸	<p>Manslaughter (Article 589 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 1,000 quotas if the manslaughter entails the violation of Article 55, II, of the TUF. - from 250 to 500 quotas if the other cases of violation of the laws and regulation on the protection and safety of workers. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; 	<p>Article 589 of the Criminal Code - "Manslaughter"</p> <p><i>"Anyone who causes, by negligence, the death of a person is subject to a term of imprisonment from six months to five years.</i></p> <p><i>If the act is perpetrated with a violation of road traffic laws or the laws and regulations on the prevention of accidents in the workplace, the punishment shall be a term of imprisonment from two to seven years.</i></p> <p><i>A term of imprisonment from three to ten years shall apply if the act is perpetrated with violation of road traffic laws by:</i></p> <p><i>a) a person under the influence of alcohol pursuant to Article 186, paragraph 2, letter c), of Legislative Decree NO. 285 of 30 April 1992, as amended;</i></p> <p><i>2) a person under the influence of narcotic drugs or psychotropic substances⁴⁹</i></p> <p><i>In case of death of several persons, or of one or more persons, the punishment prescribed for the most serious of the violations perpetrated, increased by up to three times, but the term of imprisonment cannot exceed fifteen years".</i></p>

⁴⁸ Law No. 123 of 3 August 2007, "Measures concerning the protection of health and safety in the workplace and delegation to the Government to reorganise and reform the laws and legislation concerning the matter", published on Official Gazette No. 185 of 10 August 2007, provided for the introduction of Article 25-septies of Legislative Decree 231/2001. The language of Article 25-septies was however rewritten under the Consolidated Law on Safety in the Workplace (Legislative Decree No. 81 of 9 April 2008):

"Article 25-septies. - (Manslaughter or serious or grievous bodily harm committed with breach of laws governing the safeguarding of workplace health and safety")

1. regarding the felony as per article 589 of the criminal code, committed in breach of article 55, paragraph 2, of the legislative decree enacting the enabling law as per law n. 123 of 3 August 2007 governing workplace health and safety, a fine is levied amounting to one thousand quotas. In the event of a conviction for one of the felonies referred to in paragraph 1, disqualification as provided for under article 9, paragraph 2 is imposed for a duration of no less than three months and no greater than one year

2. Save for the provisions of paragraph 1, pertaining to the felony as per article 589 of the criminal code, committed in breach of the law safeguarding workplace health and safety, a fine of no less than two hundred and fifty quotas and no more than five hundred quotas is levied. In the event of a conviction for the offence referred to in the previous point, disqualification is imposed as per article 9, paragraph 2, for a duration of no less than three months and no greater than one year

3. Regarding the felony as per article 590, third paragraph of the criminal code, committed in breach of the laws safeguarding workplace health and safety, a fine no greater than two hundred and fifty quotas is levied. In the event of a conviction for the offence referred to in the previous point, disqualification is imposed as per article 9, paragraph 2, for a duration no greater than six months".

⁴⁹ This paragraph was added by Article 1, paragraph 1, letter c), 2), Decree Law No. 92 of 23 May 2008, converted, with modifications, by Law No. 125 of 24 July 2008

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	
Article 25-septies. of Legislative Decree 231/2001	<p>Negligent personal injuries (Article 590 paragraph 3 of the Criminal Code.)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 250 quotas if committed with breach of laws governing the safeguarding of workplace health and safety <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three to six months. 	<p>Article 590 of the Criminal Code - "Negligent personal injuries".</p> <p><i>"Anyone who causes others, by negligence, to suffer a bodily harm is subject to a term of imprisonment of up to three months or to a fine of up to 309 Euro.</i></p> <p><i>If the bodily harm is serious a term of imprisonment from one to six months or a fine from 123 to 619 Euro shall apply; if the bodily harm is grievous, a term of imprisonment from three months to two years or a fine from 309 to 1,239 Euro shall apply.</i></p> <p><i>If the acts detailed in the heading above are committed in violation of road traffic laws or the laws and regulations for the prevention of accidents in the workplace, the punishment for serious injuries shall be a term of imprisonment from three months to one year or a fine from 500 to 2,000 Euro, and the punishment for grievous injuries shall be a term of imprisonment from one to three years^{50 51}</i></p> <p><i>In the cases of violation of road traffic laws, if the act is committed by a person under the influence of alcohol pursuant to Article 186, paragraph 2, letter c) of Legislative Decree No. 285 of 30 April 1992, as amended, or by a person under the influence of narcotic drugs or psychotropic substances, the punishment for serious injuries shall be a term of imprisonment from six months to two years and the punishment for grievous bodily harm shall be a term of imprisonment from one year and six months to four years.</i></p> <p><i>In case of bodily harm to several persons, the punishment prescribed for the most serious of the violations perpetrated, increased by up to three times, shall apply, but the term of imprisonment cannot exceed five years".</i></p> <p><i>The felony is punishable upon legal action taken by the injured party, except for the cases provided for in the first and second heading, limited to acts committed in violation of the laws and regulations for the prevention of accidents in the workplace or pertaining to hygiene in the workplace or which brought about an occupational disease".</i></p>

⁵⁰ Sentence added by Article 1, paragraph 1, letter d), Decree Law No. 92 of 23 May 2008, converted, with modifications, by Law No. 125 of 24 July 2008

⁵¹ Thus replaced by Article 2, paragraph 2, of Law No. 102 of 21 February 2006

L. HANDLING STOLEN GOODS, LAUNDERING AND USE OF MONEY, ASSETS OR BENEFITS WHICH ORIGIN IS ILLEGAL, AND SELF-LAUNDERING
[Article 25-octies of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25-octies of Legislative Decree 231/2001 ⁵²	<p>Handling stolen goods (Article 648 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 800 quotas; - from 400 to 1,000 quotas are levied in case the money, assets or other benefits originate from a felony carrying a sentence of imprisonment with the maximum sentence being greater than five years. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; 	<p>Article 648 - "Handling stolen goods".</p> <p><i>"Except for the cases of complicity in the felony, anyone who receives or hides items from any crime whatsoever, or participates in having such items purchased, received, or hidden, for the purpose of profit for themselves or for others, is subject to a term of imprisonment from two to eight years and a fine from 516.00 to 10,329.00 Euro. The punishment is increased when the act pertains to money or items originating from crimes of aggravated robbery pursuant to Article 628, third paragraph, of aggravated extortion pursuant to Article 629, second paragraph, or aggravated theft pursuant to Article 625, first paragraph, No.7-bis).⁵³</i></p> <p><i>A term of imprisonment from up to six years and a fine of up to 516.00 Euro shall apply if the act is of minor relevance.</i></p> <p><i>The provisions of this Article apply even when the perpetrator of the crime from which the money or items originate is not indictable or punishable or when the conditions required for legal action are missing with respect to such crime.</i></p>

⁵² Introduced by Article 63 paragraph 3 of Legislative Decree No. 231 of 21 November 2007, reported below:
Article 63

[...] 3. In Legislative Decree No. 231 of 8 June 2001, after Article 25-septies, the following article was added:

"Article 25-octies (Handling stolen goods, laundering and use of money, assets or benefits which origin is illegal) -1. With regard to offences as per articles 648, 648-bis and 648-ter of the criminal code, the body is fined between two hundred and eight hundred quotas. Should the money, assets or other benefits originate from a felony carrying a sentence of imprisonment with the maximum sentence being greater than five years, a fine of between four hundred and one thousand quotas is levied.

4. In the event of a conviction for one of the felonies referred to in paragraph 1, disqualification as provided for under article 9, paragraph 2 is imposed for a duration of no less than two years.

5. Regarding the unlawful acts as per paragraphs 1 and 2, having consulted the UIF, the Ministry of Justice, makes the following observations as per article 6 of legislative decree n. 231 of 8 June. 2001".

⁵³ Paragraph thus amended through Article 8, paragraph 1, letter b), Decree Law No. 93 of 14 August 2013, converted, with modifications, by Law No. 119 of 15 October 2013.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	
Article 25- <i>octies</i> of Legislative Decree 231/2001	<p>Money laundering (Article 648-<i>bis</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 800 quotas; - from 400 to 1,000 quotas are levied in case the money, assets or other benefits originate from a felony carrying a sentence of imprisonment with the maximum sentence being greater than five years. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 648-<i>bis</i> of the Criminal Code - "Money laundering" <i>"Except for the cases of complicity in the crime, anyone who replaces or transfers money, assets, or other utilities originating from a crime committed with intent, or carries out, with regard to such money, assets or other utilities, any transactions such as to hinder the identification of their criminal origin, is subject to a term of imprisonment from four to twelve years and a fine from 5,000.00 to 25,000.00 Euro. The punishment is increased when the act is perpetrated in the exercise of a professional activity. The punishment is reduced when the money, assets or other utilities originate from a felony carrying a sentence of imprisonment of a maximum term of five years. The last paragraph of Article 648 applies".</i></p>
Article 25- <i>octies</i> of Legislative Decree 231/2001	<p>Using money, assets, or utilities of unlawful origin (Article 648-<i>ter</i> of the Criminal Code)</p>	<p>Article 648-<i>ter</i> of the Criminal Code - "Using money, assets, or utilities of unlawful origin". <i>"Except for the cases of complicity in the crime and the cases provided for under Articles 648 and 648-<i>bis</i>, anyone who uses, in business or financial activities, any money, assets or other utilities originating</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 800 quotas; - from 400 to 1,000 quotas are levied in case the money, assets or other benefits originate from a felony carrying a sentence of imprisonment with the maximum sentence being greater than five years. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p><i>from a crime, is subject to a term of imprisonment from four to twelve years and to a fine from 5,000.00 to 25,000.00 Euro.</i></p> <p><i>The punishment is increased when the act is perpetrated in the exercise of a professional activity.</i></p> <p><i>The punishment is reduced in the case provided for under the second paragraph of Article 648.</i></p> <p><i>The last paragraph of Article 648 applies”.</i></p>
<p>Article 25-octies of Legislative Decree 231/2001</p>	<p>Self-laundering (Article 648-ter.1 of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 800 quotas; - from 400 to 1,000 quotas are levied in case the money, assets or other benefits originate from a felony carrying a sentence of imprisonment with the maximum sentence being greater than five years. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; 	<p>Article 648-ter.1 of the Criminal Code -” Self-laundering”</p> <p><i>“A term of imprisonment from two to eight years and a fine from 5,000.00 to 25,000.00 Euro applies to anyone who, having committed or participated in the commission of a crime with intent, uses, replaces, transfers, in business, financial, entrepreneurial or speculative activities, the money, assets, or other utilities originating from the commission of such crime, so as to concretely hinder the identification of their criminal origin.</i></p> <p><i>A term of imprisonment from one to four years and a fine from 2,500 to 12,500.00 Euro applies if the money, assets or other utilities originate from the commission of a crime with intention that is punished with a maximum term of imprisonment of five years.</i></p> <p><i>The punishments provided for under the first paragraph apply in any case if the money, assets, or other utilities originate from a crime committed in the conditions or for the purposes detailed under Article 7 of Law Decree No. 152 of 13 May 1991, converted, with modifications, into Law No. 203 of 12 July 1991, as amended.</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	<p><i>Except for the cases detailed in the paragraphs above, the acts in which the money, assets, or other utilities are destined to the mere use thereof or are for personal enjoyment, are not subject to punishment.</i></p> <p><i>The punishment is increased when the act is perpetrated in the exercise of a banking or financial or other professional activity.</i></p> <p><i>The punishment is reduced up to one-half for anyone who effectively acted to prevent the above acts to lead to further consequences or to secure evidence of the crime and identify the assets, money, and other utilities originating from the crime.</i></p> <p><i>The last paragraph of Article 648 applies.”</i></p>

M. FELONIES REGARDING BREACH OF COPYRIGHT
[Article 25-*novies* of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>novies</i> of Legislative Decree 231/2001	<p>Felonies regarding breach of copyright (Article 171, first paragraph, letter a-<i>bis</i> and third paragraph of Law No. 633/1941)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; - Disqualification: disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p>Article 171 of Law No. 633/1941</p> <p>[Only the parts of Article 171 of Law No. 633/41 herein reported have relevance for the purposes at hand; therefore, all the other conducts described in this Article rest outside the scope of the predicate crimes provided for under Legislative Decree 231/2001]</p> <p><i>Without prejudice to the provisions of Article 171-bis and Article 171-ter, a fine from 51 to 2,065 Euro applies to anyone who, without having the right thereto, and for any purpose and in any manner whatsoever,</i></p> <p>(...).</p> <p><i>a-bis) makes available to the general public any original work protected under copyright, or part thereof, by entering it into a telecommunication network system, through a connection of any kind;</i></p> <p>(...)</p> <p><i>A term of imprisonment of up to one year or a fine of no less than 516 Euro applies when the above felonies are committed over a third-party work not intended for publication, or by claiming authorship of said work, or by deforming, mutilating or otherwise modifying said work, if it causes any harm to the honour or reputation of the author."</i></p>
Article 25- <i>novies</i> of Legislative Decree 231/2001	<p>Felonies regarding breach of copyright (Article 171-<i>bis</i> of Law No. 633/1941)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas. 	<p>Article 171-<i>bis</i> of Law 633/1941</p> <p><i>"1. "Anyone who, without authorisation, and for the purpose of gaining profit therefrom, duplicates any computer programs or for the same purposes imports, distributes, sells, possesses for commercial or entrepreneurial purposes or leases out programs impressed on any media not being marked by the Italian Society of Authors and Publishers (Societa Italiana degli Autori ed Editori, or SIAE), is subject to a term of imprisonment from six months to three years and to a fine from 2,582 to 15,493 Euro. The same</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - Disqualification: disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p><i>punishment applies if the act concerns any methods exclusively intended to enable or facilitate the arbitrary removal of, or to effectively circumvent the devices applied to protect a computer program. A term of imprisonment of no less than two years, and a fine of 15,493 applies if the act is particularly serious.</i></p> <p><i>2. Anyone who, for the purpose of gaining profit, reproduces over media not marked by the Italian Society of Authors and Publishers, transfers onto another media, distributes, communicates, presents, or shows in public the content of a data bank in violation of the provision of Articles 64-quinquies and 64-sexies, or carries out the extraction or re-utilisation of the data bank in violation of the provisions of Articles 102-bis and 102-ter, or distributes, sells or leases out a data bank, is subject to a term of imprisonment from six months to three years and to a fine from 2,582 to 14,493 Euro. A term of imprisonment of no less than two years, and a fine of 15,493 applies if the act is particularly serious."</i></p>
Article 25- <i>novies</i> of Legislative Decree 231/2001	<p>Felonies regarding breach of copyright (Article 171-<i>ter</i> of Law No. 633/1941)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas; <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; 	<p>Article 171-<i>ter</i> of Law No. 633/1941</p> <p><i>"1. A term of imprisonment from six months to three years and a fine of 2,582 to 15,493 Euro applies to anyone who, for the purpose of profit,</i></p> <p><i>a) abusively duplicates, reproduces, transmits, or disseminates to the public, in any manner whatsoever, in whole or in part, an original work intended to be broadcast on television or cinemas, or to be sold or rented out, or any disks, tapes, or analogue media, or any other form of media containing audio or video recordings of assimilated musical, cinematographic or audio-visual works or sequences of moving images;</i></p> <p><i>b) abusively reproduces, transmits, or disseminates to the public, in any manner whatsoever, any literary, theatre, scientific or educational works or parts thereof, any musical or theatrical-musical or multimedia works, including if they are a part of collective or composite works or data banks;</i></p> <p><i>c) though not having participated in the duplication or reproduction thereof, introduces within the territory of the State, possesses for the purpose of sale or distribution, or distributes, places on the market, leases out or transfers under any term or condition, screens before an audience, broadcasts on television in any manner whatsoever, broadcasts on the radio, or causes an audience to listen to the abusive duplications or reproductions detailed under letters a) and b);</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p><i>d) possesses for the purpose of sale or distribution, places on the market, sells, leases out, transfers under any term or condition, screens before an audience, broadcasts via radio or television in any manner whatsoever, any video tapes, music tapes, any media containing audio or video recordings of musical, film, or audio-visual works or sequences of moving images, or any other media for which, under the present Law, the mark of the Italian Society of Authors and Publishers (SIAE) is mandatory, when such media does feature such mark or features a counterfeit or altered mark;</i></p> <p><i>e) in the absence of an agreement with the legitimate author, re-broadcasts or disseminates in any manner whatsoever an encrypted service received through any apparatus or parts thereof suitable to decode transmissions with conditional access;</i></p> <p><i>f) introduces into the territory of the State, possess for the purpose of sale or distribution, distributes, sells, leases out, transfers under any term or condition, commercially promotes, installs special decoding elements or devices that enable access to an encrypted service without the payment of the fee due.</i></p> <p><i>f-bis) manufactures, imports, distributes, sells, leases out, transfers under any term or condition, advertises for sale or lease, or possess for commercial purposes, any devices, products or components, or provides services which prevalent purpose or commercial use is to circumvent the effective technological measures detailed under Article 102-quater, or are primarily designed, produced, adapted, or created for the purpose of enabling or facilitating the circumvention of the above measures. The technological measures also include those that are applied or which remain, following the removal of the measures as a consequence of a voluntary initiative of the holders of the rights or of an agreement between the latter and the beneficiaries with respect to exceptions, or of the enforcement of orders issued by the administrative or judicial authority;</i></p> <p><i>h) abusively removes or alters the electronic information as per Article 102-quinquies, or distributes, imports for the purpose of distribution, broadcasts on the radio or television, communicates or makes available to the public works or other protected material in which said electronic information was removed or altered.</i></p> <p><i>2. A term of imprisonment from one to four years, and a fine from 2,582 to 15,493 Euro shall be applicable to anyone who:</i></p> <p><i>a) abusively reproduces, duplicates, transmits or disseminates, sells or otherwise places on the market, transfers under any term or condition or imports over fifty copies or samples of works protected under copyright and the rights connected thereto;</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p><i>a-bis) in violation of Article 16, for the purpose of profit, communicates to the general public an original work protected under copyright, or any part thereof, by entering it into a telecommunication network system, through a connection of any kind;</i></p> <p><i>b) by carrying out, in any entrepreneurial form, the activities of reproduction, distribution, sale or marketing, and importing of works protected under copyright and the rights connected thereto, perpetrates the acts detailed under paragraph 1;</i></p> <p><i>c) promotes or organises the illegal activities detailed under paragraph 1.</i></p> <p><i>3. The punishment is reduced if the act is of minor relevance.</i></p> <p><i>4. The punishment for one of the acts provided for under paragraph 1 entails:</i></p> <p><i>a) the application of the accessory penalties as per Articles 30 and 32-bis of the Criminal Code;</i></p> <p><i>b) the publication of the court ruling on one or more newspapers, of which at least one with national distribution, and on one or more specialised magazines;</i></p> <p><i>c) the suspension for the period of one year of the broadcasting concession or authorisation to exercise a productive or commercial activity.</i></p> <p><i>5. The sums deriving from the application of the fines provided for under the paragraphs above are paid to the national institute of social security for painters and sculptors, musicians, writers, and playwrights.</i></p>
Article 25- <i>novies</i> of Legislative Decree 231/2001	<p>Felonies regarding breach of copyright (Article 171-<i>septies</i> of Law No. 633/1941)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; 	<p>Article 171-<i>septies</i> of Law No. 633/1941</p> <p><i>"1. The punishment provided for under Article 171-ter applies also to:</i></p> <p><i>a) producers or importers of media not subject to the mark obligations detailed under Article 181-bis, who fail to communicate to SIAE, within thirty days of the date in which such media is offered for sale within the national territory or is imported, the data required for the unique identification of said media.</i></p> <p><i>b) unless the act constitutes a more serious crime, anyone who falsely declares that the obligations detailed under Article 181-bis, paragraph 2, of this Law, have been complied with".</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	
Article 25- <i>novies</i> of Legislative Decree 231/2001	<p>Felonies regarding breach of copyright (Article 171-<i>octies</i> of Law No. 633/1941)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 500 quotas. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from three months to two years. 	<p>Article 171-<i>octies</i> of Law No. 633/1941</p> <p><i>“1. Unless the act constitutes a more serious crime, a term of imprisonment from six months to three years and a fine from 2,582 to 25,822 Euro shall apply to anyone who, for fraudulent purposes, produces, offers for sale, imports, promotes, installs, modifies, utilises for private or public use, any apparatus or parts thereof suitable to decode audio-visual transmissions with conditional access being broadcast via airwaves, satellite, cable, in both analogue or digital format. The term conditional access shall comprise all the audio-visual signals transmitted by Italian or foreign broadcasters in a form such as to make such signals visible exclusively to closed groups of users selected by the broadcaster, irrespective of the requirement of a fee to use such service.</i></p> <p><i>2. A term of imprisonment of no less than two years, and a fine of 15,493 applies if the act is particularly serious”.</i></p>

N. INDUCEMENTS NOT TO MAKE STATEMENTS OR TO MAKE FALSE STATEMENTS TO THE COURTS

[Article 25-*decies* of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>decies</i> of Legislative Decree 231/2001	<p>Inducements not to make statements or to make false statements to the courts (Article 377-bis of the Criminal Code)</p> <p>Fines: - from 100 to 500 quotas.</p>	<p>Article 377-bis of the Criminal Code - "Inducements not to make statements or to make false statements to the courts" <i>"Unless the act constitutes a more serious crime, anyone who, through violence or threats, or by offering or promising money or other benefits, induces a person who was called to make a statement before a judicial authority, suitable to be used in a criminal proceeding, not to make statements or to make false statements, when such person has the right to silence, is subject to a term of imprisonment from two to six years".</i></p>

O. ENVIRONMENTAL CRIMES⁵⁴

[Article 25-*undecies* of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Environmental pollution (Article 452-<i>bis</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 600 quotas. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; prohibition on entering into contracts with the public administration, except to obtain the provision of a public service; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; prohibition on publicising goods or services. for a period not exceeding one year. 	<p>Article 452-<i>bis</i> of the Criminal Code - “Environmental pollution” “A term of imprisonment from two to six years and a fine from 10,000 to 100,000 Euro shall apply to anyone who abusively causes a significant and measurable harm of or deterioration to:</p> <ol style="list-style-type: none"> 1) the waters or the air, or extended or significant portions of the soil and the sub-soil; 2) an ecosystem, and biodiversity, including agricultural, of flora and fauna. <p>When the pollution is produced in a protected natural area or an area under a landscape, environmental, historic, artistic, architectonic or archaeological conservation order, or to the detriment of protected fauna or flora species, the punishment is increased”.</p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Environmental disaster (Article 452-<i>quater</i> of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 800 quotas 	<p>Article 452-<i>quater</i> of the Criminal Code - “Environmental disaster” “Except for the cases provided for under Article 434, anyone who abusively causes an environmental disaster is subject to a term of imprisonment from five to fifteen years. An environmental disaster includes, alternatively,</p> <ol style="list-style-type: none"> 1) the irreversible alteration of the balance of an ecosystem;

⁵⁴ The crimes provided under Articles 452-*bis*, 452-*quater*, 452-*quinquies*, 452-*sexies*, and 452-*octies* were introduced to the new Title VI-*bis* (Book II) “On Crimes against the Environment” of the Criminal Code by Law 68/2015, and added by said Law to Article 25-*undecies* of Legislative Decree 231/2001.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	Disqualification: <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; prohibition on entering into contracts with the public administration, except to obtain the provision of a public service; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; prohibition on publicising goods or services. 	<p>2) the alteration of the balance of an ecosystem, which can be remedied through particularly burdensome means, and only through exceptional measures;</p> <p>3) the impairment of public safety due to the relevance of the event in view of the extensiveness of the detriment or the harmful effects thereof, or in view of the number of people harmed or exposed to danger.</p> <p>When the disaster is produced in a protected natural area or an area under a landscape, environmental, historic, artistic, architectonic or archaeological conservation order, or to the detriment of protected fauna or flora species, the punishment is increased”.</p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Negligent crimes against the environment (Article 452- <i>quinqüies</i> of the Criminal Code) Fines: <ul style="list-style-type: none"> - from 200 to 500 quotas. 	<p>Article 452-<i>quinqüies</i> of the Criminal Code - “Negligent crimes against the environment”</p> <p>“If any of the acts detailed under Articles 452-bis and 452-quater is committed through negligence, the punishments provided under said articles are decreased by one-third and up to two-thirds.</p> <p>If the commission of the acts detailed in the paragraph above causes any danger of environmental pollution or environmental disaster, the punishments are further reduced by one-third.</p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Trafficking and abandonment of highly radioactive material (Article 452- <i>sexies</i> of the Criminal Code) Fines: <ul style="list-style-type: none"> - from 200 to 600 quotas. 	<p>Article 452-<i>sexies</i> of the Criminal Code - “Trafficking and abandonment of highly radioactive material”</p> <p>“Unless the act constitutes a more serious crime, a term of imprisonment from two to six years and a fine from 10,000 to 50,000 Euro shall apply to anyone who abusively sells, purchases, receives, transports, imports, exports, procures to others, possesses, transfers, abandons or illegally discards highly radioactive material. The punishment provided for under the first paragraph is increased if the act causes the danger of harm to or deterioration of</p> <p>1) the waters or the air, or extended or significant portions of the soil and the sub-soil;</p> <p>2) an ecosystem, and biodiversity, including agricultural, of flora and fauna.</p> <p>If the act endangers the life or safety of people, the punishment is increased by up to one-half”.</p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Aggravating Circumstances (Article 452- <i>octies</i> of the Criminal Code) Fines:	<p>Article 452-<i>octies</i> of the Criminal Code - “Aggravating Circumstances”</p> <p>“When the organisation as per Article 416 is aimed, exclusively or partly, to committing one of the crimes provided for under this title, the punishments provided under Article 416 are increased.</p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	- from 300 to 1,000 quotas	<i>When the organisation as per Article 416-bis is aimed at committing one of the crimes provided for under this title or at acquiring, managing, or in any way having control over business activities, concessions, authorisations, work contracts or public services pertaining to the environment, the punishments provided for under Article 416-bis are increased. The punishments provided for under the first and second paragraph are increased by one-third and up to one-half if the association counts among its members public officials or providers of a public service who exercise functions or carry out services concerning the environment”.</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Killing, destruction, capture, removal, or possession of protected wild animal or plant species (Article 727- <i>bis</i> of the Criminal Code) Fines: - from 100 to 250 quotas.	Article 727- <i>bis</i> of the Criminal Code - “Killing, destruction, capture, removal, or possession of protected wild animal or plant species” <i>Unless the act constitutes a more serious crime, anyone who, not being authorised, kills, captures, or possesses any animal part of a wild protected species is subject to a term of imprisonment from one to six months or a fine of up to 4,000 Euro, unless the act regards a negligible number of such animals and it has a negligible impact on the state of conservation of the species. Anyone who, not being authorised, destroys, removes or possess any plant that belongs to a protected wild species is subject to a fine of up to 4,000 Euro, unless the act regards a negligible number of such plants and it has a negligible impact on the state of conservation of the species.</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Destruction of or damage to a habitat within a protected area (Article 733- <i>bis</i> of the Criminal Code) Fines: - from 200 to 250 quotas.	Article 733- <i>bis</i> of the Criminal Code - “Destruction of or damage to a habitat within a protected area” <i>“Anyone who, not being authorised, destroys a habitat within a protected area or damages it in any way compromising the state of conservation thereof, is subject to a term of imprisonment of up to eighteen months and a fine of no less than 3,000 Euro”.</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Discharge of industrial wastewaters containing the hazardous substances included in the families and groups of substances indicated in tables 5 and 3/A of Annex 5, third part, of the Consolidated Law on the Environment (TUA)	Article 137 of Legislative Decree 152/06 - “Criminal Sanctions” (on the discharge of industrial waste waters, without authorisation), paragraphs 2, 3, and 5. <i>2. When the acts detailed under paragraph 1 relate to the discharge of industrial waste waters containing the hazardous substances included in the families and groups of substances indicated in</i>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>(Article 137, paragraphs 2, 3, and 5 of Legislative Decree 152/2006)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 150 to 250 quotas for paragraphs 3 and 5, first sentence. - from 300 to 300 quotas for paragraphs 2 and 5, second sentence <p>Disqualification up to six months (only for paragraphs 2 and 5, second sentence)</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services. 	<p><i>tables 5 and 3/A of Annex 5, third part of this Decree, the punishment shall be a term of imprisonment from three months to three years and a fine from 5,000 to 52,000 Euro.</i></p> <p><i>3. Anyone who, outside the cases detailed under paragraph 5 or under Article 29-quattuordecies, paragraph 3, carries out a discharge of industrial waste waters containing the hazardous substances included in the families and in the groups of substances indicated in tables 5 and 3/A of Annex 5, third part of this Decree without complying with the provisions of the authorisation or the other instructions provided by the competent authority under Articles 107, paragraph 1, and 108, paragraph 4, is subject to a term of imprisonment of up to two years.</i></p> <p><i>5. Unless the act constitutes a more serious crime, anyone who, with regard to the substances indicated in table 5 of Annex 5, third part of this Decree, in performing a discharge of industrial waste waters, exceeds the limit values set forth in table 3, or in case of discharge onto the soil, set forth in table 4 of Annex 5 of the third part of this Decree, or the more restrictive thresholds set forth by the regions or by the autonomous provinces or by the competent Authority as provided under Article 107, paragraph 1, is subject to a term of imprisonment of up to two years and a fine from 3,000 to 30,000 Euro(*). If the limit values set forth for the substances contained in table 3/A of said Annex 5, a term of imprisonment from six months to three years, and a fine from 6,000 to 120,000 Euro shall apply.</i></p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Discharges onto the soil, subsoil and into the groundwater (Article 137, paragraph 11, of Legislative Decree 152/06)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 300 quotas. <p>Disqualification up to 6 months</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; 	<p>Article 137 of Legislative Decree 152/06 - "Criminal Sanctions" (on discharges onto the soil, subsoil, and into the groundwater), paragraph 11</p> <p><i>11. Anyone who fails to comply with the discharge prohibitions provided for under Articles 103 and 104 is subject to a term of imprisonment of up to three years.</i></p> <p><i>Article 103 (Discharges onto the soil):</i></p> <p><i>1. Discharges onto the soil or into superficial subsoil layers are prohibited except for:</i></p> <ul style="list-style-type: none"> <i>a) the cases provided for under Article 100, paragraph 3;</i> <i>b) storm drains servicing sewage systems;</i> <i>c) urban and industrial wastewaters which are ascertained to be technically impossible or excessively burdensome to discharge onto superficial bodies of water, as long as such wastewaters are compliant</i>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; 	<p><i>with the emission limit values and criteria set forth to this end by the regions under Article 101, paragraph 2. Until new regional laws and regulation are issued, the emission limit values set forth in Table 4 of Annex 5 of the third part of this Decree shall apply.</i></p> <p><i>d) discharges of waters originating from the processing of natural rocks and from mineral substance washing plant facilities, as long as the relative muds are exclusively constituted by water and natural inert substances and do not cause any detriment to aquifers or any soil instability;</i></p> <p><i>e) discharges of rainwater collected in separate sewage systems;</i></p> <p><i>f) waters deriving from the overflow of water tanks, from maintenance operations to drinking water distribution networks, and from maintenance operations to aqueduct wells.</i></p> <p><i>2. Except for the cases provided for under paragraph 1, the existing discharges onto the soil must be collected into surface water bodies, sewage networks, or destined for re-use in compliance with the provisions set forth in the Decree as per Article 99, paragraph 1. In case of non-compliance with the obligations set forth, the discharge authorisation shall be deemed revoked for all purposes.</i></p> <p><i>3. The discharges detailed under letter c) of paragraph 1 must be compliant with the limit values set forth in Table 4 of Annex 5 of the third part of this Decree. The prohibition of discharges onto the soil of the substances indicated at point 2.1 of Annex 5, third part of this Decree, shall anyway apply.</i></p> <p><i>Article 104 (Discharges into the subsoil and into the groundwater)</i></p> <p><i>1. The direct discharge into the subsoil and into the groundwater is forbidden.</i></p> <p><i>2. As an exception to the prohibition set forth in paragraph 1, the competent authority, after conducting an investigation, may authorise discharges into the same aquifer of water used for geothermal purposes, of mine or quarry infiltration water, or of water pumped during specific civil engineering works, including also water for thermal exchange plants.</i></p> <p><i>3. As an exception to the prohibition set forth in paragraph 1, as to sea reserves, the Ministry for the environment and the protection of the territory and the sea, in agreement with the Ministry for economic development, and, as to land reserves, without prejudice to the competence of the Ministry for economic development with respect to exploration and production of liquid and gaseous hydrocarbons, the Regions may authorise the discharge of waters resulting from the extraction of hydrocarbons into the deep geological layers from which said hydrocarbons were extracted, or into layers having the same characteristics, containing, or having contained, hydrocarbons, indicating the manner in which the discharge is to be performed⁵⁵. The discharge must not contain other wastewaters</i></p>

⁵⁵ Thus replaced by Legislative Decree No. 30 of 16 March 2009

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p>or other hazardous substances differing from, in terms of quality and quantity, those deriving from the separation of hydrocarbons. The relative authorisations are issued with instructions on the technical precautions required to guarantee that wastewaters do not reach other water systems or damage other ecosystems.</p> <p>4. As an exception to the prohibition set forth in paragraph 1, the competent authority, after conducting an investigation also aimed at confirming the absence of extraneous substances, may authorise the discharge into the same aquifer used for the washing and processing of inert substances, provided that the relative muds are exclusively composed of water and natural inert substances, and their discharge does not damage the aquifer. To this end, the regional agency for the protection of the environment (ARPA) competent over the territory, at the cost and expense of the party requesting authorisation, checks the quantity and quality characteristics of the muds and the absence of possible damage to the aquifer, expressing a binding opinion on the discharge authorisation request.</p> <p>5. For the prospecting, exploration, and production of liquid and gaseous hydrocarbons at sea, the direct discharge into the sea shall be performed in line with the instructions issued by the Ministry for the environment and the protection of the territory and the sea by Decree, provided that the concentration of mineral oils is below 40 sqm/l. The direct discharge into the sea shall be progressively replaced by the injection or re-injection into deep geological layers, as soon as no-longer productive wells suitable to injection or re-injection are available, and must in any case be carried out in compliance with the provisions set forth under paragraphs 2 and 3.</p> <p>6. The Ministry for the environment and the protection of the territory and the sea, when issuing an authorisation to carry out discharges into deep geological layers as per paragraph 3, also authorises the direct discharge into the sea, as provided under paragraphs 5 and 7, for the following cases:</p> <p>a) for the fraction of water exceeding, where the capacity of the injector or re-injector well is not sufficient to ensure collection of all the water resulting from the extraction of hydrocarbons;</p> <p>b) for the time necessary to carry out any ordinary or extraordinary maintenance works aimed at ensuring the correct functionality and safety of the system constituted by the well and the injection or re-injection system.</p> <p>7. The direct discharge into the sea of waters as per paragraphs 5 and 6 is authorised after submission of a monitoring plan aimed at confirming that the waters and the aquatic ecosystems are not exposed to any hazard.</p> <p>8. Except for the cases provided under paragraphs 2, 3, 5, and 7, discharges into the subsoil and the groundwater, existing and duly authorised, must be collected into surface water bodies or water bodies</p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<i>destined, where possible, to recycling, or agronomic use or re-use. In case of non-compliance with the obligations set forth, the discharge authorisation shall be revoked.</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Discharge of prohibited substances or materials into sea waters from ships or aircraft (Article 137, paragraph 13, of Legislative Decree 152/2006) Fines: - from 200 to 250 quotas.	Article 137 of Legislative Decree 152/20016 - “Criminal Sanctions” (for discharges of prohibited substances or materials into sea waters from ships or aircraft), paragraph 13. <i>13. A term of imprisonment from two months to two years shall always apply if the discharge into the sea waters from ships or aircraft contains substances or materials which are under a strict ban from spillage under the provisions contained in the international conventions applicable and ratified by Italy, unless such discharges are of a quantity such as to be quickly harmless from the physical, chemical and biological processes that naturally occur in the sea, and provided that there was a prior authorisation issued by the competent authority.</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Collection, transport, recovery, disposal, trade, and brokering in waste without the mandatory authorisation, registration, or communication (Article 256, paragraph 1, of Legislative Decree 152/2006) Fines: - from 100 to 250 quotas for letter a) - from 150 to 250 quotas for letter b)	Article 256 of Legislative Decree 152/2006 - “Unauthorised waste management activities”, paragraph 1 <i>“Except for the cases punished under Article 29-quattordices, paragraph 1⁵⁶, anyone who carries out the collection, transport, recovery, disposal, trade, and brokering in waste without the mandatory authorisation, registration, or communication as per Articles 208, 209, 210, 211, 212, 214, 215, and 216 is subject to: a) a term of imprisonment from three months to one year or to a fine from 2,700 to 27,000 Euro in case of non-hazardous waste; b) a term of imprisonment from six months to two years and to a fine from 2,700 to 27,000 Euro in case of hazardous waste”.</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Creation or management of a non-authorised landfill (Article 256, paragraph 3, of Legislative Decree 152/2006) Fines: - from 150 to 250 quotas for the first sentence - from 150 to 300 quotas for the second sentence	Article 256 of Legislative Decree 152/2006 - “Unauthorised waste management activities”, paragraph 3 <i>“Except for the cases punished under Article 29-quattordices, paragraph 1⁵⁷, anyone who creates or manages a non-authorised landfill is subject to a term of imprisonment from six months to two years and a fine from 2,700 to 27,000 Euro. A term of imprisonment from one to three years and a fine from 5,200 to 52,000 shall apply if the landfill is intended to be used, including in part, to the disposal of hazardous waste.</i>

⁵⁶ Paragraph added by Article 11, paragraph 3, Legislative Decree No. 46 of 2014

⁵⁷ Paragraph added by Article 11, paragraph 3, Legislative Decree No. 46 of 2014

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>Disqualification up to six months for the second sentence</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services. 	<p><i>A court ruling or a ruling issued under Article 444 of the Code of Criminal Procedure involves the confiscation of the area in which the abusive landfill is created when such area belongs to the perpetrator or anyone participating in the felony, without prejudice to the obligations to decontaminate and restore the area to its original condition”.</i></p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Mixing of hazardous waste (Article 256, paragraph 5, of Legislative Decree 152/2006)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 250 quotas 	<p>Article 256 of Legislative Decree 152/2006 - “Unauthorised waste management activities”, paragraph 5 <i>“Anyone who, in violation of the prohibition provided for under Article 187, carries out any non- authorised activities of mixing waste, is subject to the punishment provided for under paragraph 1, letter b)”.</i></p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Temporary deposit within the place of production of hazardous medical waste (Article 256, paragraph 6, first sentence of Legislative Decree 152/2006)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 250 quotas 	<p>Article 256 of Legislative Decree 152/2006 - “Unauthorised waste management activities”, paragraph 6, first sentence. <i>“Anyone who temporarily deposits hazardous medical waste within the place of production, in violation of the provisions of Article 227, paragraph 1, letter b), is subject to a term of imprisonment from three months to one year or to a fine from 2,600 to 26,000 Euro”.</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Pollution of the soil, the subsoil, surface waters or groundwater, exceeding the risk threshold concentrations (Article 257, paragraph 1, of Legislative Decree 152/06) Fines: - from 100 to 250 quotas.	Article 257 of Legislative Decree 152/2006 - "Remediation of sites", paragraph 1 <i>"Unless the act constitutes a more serious crime, anyone who causes the pollution of the soil, the subsoil, surface waters or groundwater, exceeding the risk threshold concentrations is subject to a term of imprisonment from six months to one year or a fine from 2,600 to 26,000 Euro, if they do not see to the remediation of the site in compliance with the project approved by the competent authority within the scope of the proceedings detailed under Articles 242 et. seq. In case of failure to comply with the disclosure obligations as per Article 242, the offender is subject to a term of imprisonment from three months to one year or to a fine from 1,000 to 26,000 Euro".</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Pollution, produced by hazardous substances, of the soil, the subsoil, surface waters or groundwater, exceeding the risk threshold concentrations (Article 257, paragraph 2, of Legislative Decree 152/06) Fines: - from 200 to 250 quotas.	Article 257 of Legislative Decree 152/2006 - "Remediation of sites", paragraph 2 <i>"A term of imprisonment from one to two years and a fine from 5,200 to 52,000 Euro shall apply if the pollution is caused by hazardous substances".</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Violation of the disclosure obligations, failure to keep the mandatory records and forms (Article 258, paragraph 4, second sentence of Legislative Decree 152/2006) Fines: - from 200 to 250 quotas.	Article 258 of Legislative Decree 152/2006 - "Violation of the disclosure obligations, failure to keep the mandatory records and forms", paragraph 4, second sentence. <i>The punishment provided for under Article 4823 of the Criminal Code shall apply to anyone who, in drafting a waste analysis certificate, provides false information on the nature, the composition and the chemical-physical characteristics of waste, and to anyone who utilises a false certificate during transport".</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Illegal trafficking of waste (Article 259, paragraph 1, of Legislative Decree 152/2006) Fines: - from 200 to 250 quotas.	Article 259 of Legislative Decree 152/2006 - "Illegal trafficking of waste", paragraph 1 <i>"Anyone who carries out a shipment of waste constituting illegal trafficking under Article 26 of Council Regulation (EEC) No. 259 of 1 February 1993, or carries out a shipment of the waste listed in Annex II of said Regulation in violation of Article 1, paragraph 3, letters a), b), c), and d) of said Regulation is subject to a fine from 1,550 to 26,000 Euro and a term of imprisonment of up to two years. The punishment is increased in case of shipment of hazardous waste".</i>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Organised activities for the trafficking of waste (Article 260, paragraph 1, of Legislative Decree 152/2006)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 300 to 500 quotas <p>Disqualification up to 6 months</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>Permanent Disqualification (if the entity or one of its organisational units are permanently used for the exclusive purpose of enabling or facilitating the commission of the felony)</p>	Article 260 of Legislative Decree 152 / 2006 - “Organised activities for the trafficking of waste”, 1 <i>“Anyone who, for the purpose of obtaining unfair profit, through several operations and by setting up continuing and organised activities and means, sells, receives, transports, exports, imports, or abusively manages large quantities of waste is subject to a term of imprisonment from one to six years”.</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Organised activities for the trafficking of highly radioactive waste (Article 260, paragraph 2, of Legislative Decree 152/2006)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 800 quotas 	Article 260 of Legislative Decree 152 / 2006 - “Organised activities for the trafficking of waste”, paragraph 2. <i>“if the waste is highly radioactive, a term of imprisonment from three to eight years shall apply”.</i>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 25- <i>undecies</i> of Legislative Decree 231/2001	False statements on the nature, composition, and chemical-physical characteristics of waste or entering a false certificate in the data submitted for waste traceability purposes (Article 260- <i>bis</i> 6 of Legislative Decree 152/2006) Fines: - from 200 to 250 quotas.	Article 260- <i>bis</i> of Legislative Decree 152/06 - "Computerised system to monitor waste traceability", paragraph 6 <i>"The punishment provided for under Article 483 of the Criminal Code shall apply to anyone who, in drafting a waste analysis certificate, used within the system to monitor waste traceability, provides false statements on the nature, the composition and the chemical-physical characteristics of waste, and to anyone who enters a false certificate in the data submitted for the purpose of waste traceability."</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Use of a waste analysis certificate containing false statements on the nature, the composition and the chemical-physical characteristics of the waste transported (Article 260- <i>bis</i> , paragraph 7, second and third sentence and paragraph 8, first sentence of Legislative Decree 152/06) Fines: - from 200 to 250 quotas	Article 260- <i>bis</i> of Legislative Decree 152/06 - "Computerised system to monitor waste traceability", paragraph 7, second and third sentence <i>"The punishment provided for under Article 483 of the Criminal Code shall apply in case of transport of hazardous waste. Said last punishment shall also apply to anyone who, during transport, uses a waste analysis certificate containing false statements on the nature, the composition and the chemical-physical characteristics of the waste transported".</i> <i>Paragraph 8, first sentence: "The courier who accompanies the shipment of waste with a fraudulently altered hard copy of the SISTRI - Transport Area (AREA Movimentazione) form is subject to the punishment provided under the combined provisions of Articles 477 and 482 of the Criminal Code".</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Fraudulent alteration of a hard copy of the SISTRI - Transport Area Form by the courier (Article 260- <i>bis</i> , paragraph 8, second sentence of Legislative Decree 152/2006) Fines: - from 200 to 300 quotas	Article 260- <i>bis</i> of Legislative Decree 152/2006 - "Computerised system to monitor waste traceability", paragraph 8 <i>"The punishment is increased by up one-third in case of shipment of hazardous waste".</i>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	Exceedance, in the operation of a plant, of the limit values for emissions, causing also the exceedance of air quality limit values	Article 279 of Legislative Decree 152/2006 - "Punishments" (applicable to "Exceedance of the limit values for emissions and of air quality limit values")

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>(Article 279, paragraph 5, of Legislative Decree 152/2006)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 250 quotas 	<p><i>"In the cases provided for under paragraph 2, a term of imprisonment of up to one year will always apply if the exceedance of the limit values for emissions causes also the exceedance of the air quality value limits provided for under the laws and regulations in force".</i></p> <p>[Section 279, paragraph 2, Legislative Decree 152/06]</p> <p><i>"Anyone who, in the operation of a plant, violates the value limits for emissions or the prescriptions set forth in the authorisation, in Annexes I, II, III, or V of part five of this Decree, in the plans and programmes or in the provisions set forth under Article 271, or any other prescriptions imposed by the competent authority under this Title, is subject to a term of imprisonment of up to one year or a fine of up to 1,032 Euro. If the value limits or the prescriptions being violated are contained in the integrated environmental authorisation, the punishments provided for under the statutory provisions regulating said authorisation shall apply.</i></p>
<p>Article 25-<i>undecies</i> of Legislative Decree 231/2001</p>	<p>Importing, exporting, and re-exporting endangered animal or plant species (Annex A of Council Regulation (EC) 338/97) without the prescribed certificate or license, or with an invalid certificate or license, or failing to comply with the prescriptions aimed at protecting the safety of such animal and plant specimens</p> <p>(Articles 1, paragraphs 1 and 2 of Law No. 150 of 7 February 1992)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 250 quotas for paragraph 1 - from 150 to 250 quotas for paragraph 2 	<p>Article 1 of Law No. 150 of 7 February 1992 ("International trade of endangered animal and plant species"), paragraphs 1 and 2</p> <p><i>1. Unless the act constitutes a more serious crime, a term of imprisonment from six months to two years and a fine from 15,000 to 150,000 Euro shall apply to anyone who, in violation of the provisions of Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended, with respect to the animal and plant species listed in Annex A of said Regulation, as amended,</i></p> <p><i>a) imports, exports, or re-exports specimens, under any customs procedure, without the prescribed certificate or license, or with any certificate of license being invalid under Article 11, 2(a) of Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended;</i></p> <p><i>b) fails to comply with the prescriptions aimed at protecting the safety of the specimens, specified in a license or certificate issued in compliance with Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended, and Commission Regulation (EC) 939/97 of 26 May 1997, as amended;</i></p> <p><i>c) uses said specimens in any way differing from the prescriptions contained in the authorisation or certification orders issued together with the importing license or subsequently certified;</i></p> <p><i>d) transports or causes to pass in transit, including on behalf of third-parties, any specimens without the prescribed licenses or certificates, issued in compliance with Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended, and with Commission Regulation (EC) of 26 May 1997, as amended, and, in the event of export or re-export from a State not being a signatory of the Washington Convention, issued in compliance with such Convention, or without sufficient evidence of the existence thereof;</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p><i>c) trades in artificially propagated plants, contrary to the prescriptions set forth under Article 7, paragraph 1, letter b) of Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended, and under Commission Regulation (EC) of 26 May 1997, as amended;</i></p> <p><i>f) possesses, uses for profit, purchases, sells, exhibits, or holds for the purpose of sale or other commercial purposes, offers for sale or anyway transfers specimens without the prescribed documentation”.</i></p> <p><i>2. “In case of repeated offence, a term of imprisonment from one to three years and a fine from 30,000 to 300,000 Euro shall apply. When the above felony is committed in the exercise of a business activity, the conviction shall entail the suspension of the license to conduct such business activity for at least six months and up to eighteen months”.</i></p>
<p>Article 25-<i>undecies</i> of Legislative Decree 231/2001</p>	<p>Importing, exporting, and re-exporting endangered animal or plant species (Annexes B and C of Council Regulation (EC) 338/97) without the prescribed certificate or license, or with an invalid certificate or license, or failing to comply with the prescriptions aimed at protecting the safety of such animal and plant specimens (Articles 2, paragraphs 1 and 2 of Law No. 150 of 7 February 1992)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 250 quotas 	<p>Article 2 of Law No. 150 of 7 February 1992 (“International trade of endangered animal and plant species”), paragraphs 1 and 2</p> <p><i>1. Unless the act constitutes a more serious crime, a fine from 20,000 to 200,000 Euro or a term of imprisonment from six months to one year shall apply to anyone who, in violation of the provisions of Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended, with respect to the animal and plant species listed in Annexes B and C of said Regulation, as amended,</i></p> <p><i>a) imports, exports, or re-exports specimens, under any customs procedure, without the prescribed certificate or license, or with any certificate of license being invalid under Article 11, 2(a) of Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended;</i></p> <p><i>b) fails to comply with the prescriptions aimed at protecting the safety of the specimens, specified in a license or certificate issued in compliance with Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended, and Commission Regulation (EC) 939/97 of 26 May 1997, as amended;</i></p> <p><i>c) uses said specimens in any way differing from the prescriptions contained in the authorisation or certification orders issued together with the importing license or subsequently certified;</i></p> <p><i>d) transports or causes to pass in transit, including on behalf of third-parties, any specimens without the prescribed licenses or certificates, issued in compliance with Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended, and with Commission Regulation (EC) of 26 May 1997, as amended, and, in the event of export or re-export from a State not being a signatory of the Washington Convention, issued in compliance with such Convention, or without sufficient evidence of the existence thereof;</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p><i>c) trades in artificially propagated plants, contrary to the prescriptions set forth under Article 7, paragraph 1, letter b) of Council Regulation (EC) 338/97 of 9 December 1996, as implemented and amended, and under Commission Regulation (EC) of 26 May 1997, as amended;</i></p> <p><i>f) possesses, uses for profit, purchases, sells, exhibits, or holds for the purpose of sale or other commercial purposes, offers for sale or anyway transfers specimens without the prescribed documentation, limited to the species as per Annex B of the Regulation.</i></p> <p><i>2. In case of repeated offence, a term of imprisonment from six months to eighteen months and a fine from 20,000 to 200,000 Euro shall apply. When the above felony is committed in the exercise of a business activity, the conviction shall entail the suspension of the license to conduct such business activity for at least six months and up to eighteen months.</i></p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Falsification or alteration of certificates, licences, import permits, declarations, disclosures of information for the purpose of acquiring a license or a certificate, or using false or altered certificates or licenses (Article 3-<i>bis</i>, paragraph 1 of Law No. 150 of 7 February 1992)</p> <p>Fines:</p> <ul style="list-style-type: none"> - From 100 to 250 quotas for felonies punishable with a term of imprisonment of no more than one year; - From 150 to 250 quotas for felonies punishable with a term of imprisonment of no more than two years; - From 200 to 300 quotas for felonies punishable with a term of imprisonment of no more than three years; - From 300 to 500 quotas for felonies punishable with a term of imprisonment exceeding three years; 	<p>Article 3-<i>bis</i> of Law No. 150 of 7 February 1992 ("International trade of endangered animal and plant species") paragraph 2</p> <p><i>"The felonies provided for under Article 16, paragraph 1, letters a), c), d), e) and l) of Council Regulation (EC) 338/97 of 9 December 1996, as amended, on the falsification or alteration of certificates, licences, import permits, declarations, disclosures of information for the purpose of acquiring a license or a certificate, or using false or altered certificates or licenses, shall be subject to the punishments provided for under Book II, Title VII, Chapter III of the Criminal Code".</i></p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Possession of live specimen of wild mammals and reptiles, and live specimen of mammals and reptiles bred in captivity</p>	<p>Article 6 of Law No. 150 of 7 February 1992 ("International trade of endangered animal and plant species") paragraph 4</p> <p><i>"Anyone who violates the provisions of paragraph 4 is subject to a term of imprisonment of up to six months or a fine from 15,000 to 300,000 Euro.</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>(Articles 6, paragraph 4 of Law No. 150 of 7 February 1992)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 250 quotas 	<p>[Article 6, paragraph 1]</p> <p><i>"Without prejudice to the provisions of Law No. 157 of 11 February 1992, it is forbidden for anyone to possess live specimens of wild mammals or reptiles, and live specimens of mammals and reptiles bred in captivity, which constitute a hazard to public health and safety"</i></p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Use of ozone-depleting substances (Article 3, paragraph 6 of Law No. 549 of 28 December 1993)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 250 quotas 	<p>Article 3, paragraph 6 of Law No. 549 of 28 December 1993 - "Discontinuation and reduction of ozone-depleting substances"</p> <p><i>"Anyone who violates the provisions herein set forth is subject to a term of imprisonment of up to two years and a fine of up to three-times the value of the substances used for production purposes, imported, or traded. In the most serious cases, a conviction for this felony is followed by the revocation of the authorisation or license under which the illegal activity was carried out".</i></p>
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Intentional spilling of polluting substances at sea, or spillage of such substances caused by ships (Article 8, paragraphs 1 and 2, of Legislative Decree No. 202 of 6 November 2007)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 150 to 250 quotas for paragraph 1 - from 200 to 300 quotas for paragraph 2 <p>Disqualification up to 6 months</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; 	<p>Article 8 of Legislative Decree No. 202 of 6 November 2007 - "Intentional pollution", paragraphs 1 and 2</p> <p>1. <i>"Unless the act constitutes a more serious offence, the Captain of a ship, irrespective of its flag, and the members of the crew thereof, the shipowner and the operator of the ship, where the violation was put in place with their participation, who intentionally violate the provisions of Article 4 are subject to a term of imprisonment from six months to two years and a fine from 10,000 to 50,000 Euro".</i></p> <p>2. <i>"If the violation provided for under paragraph 1 causes any permanent damage, or any especially grievous damage to the quality of the water, to animal or plant species, or to parts thereof, a term of imprisonment from one to three years and a fine from 10,000 to 80,000 Euro shall apply".</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - prohibition on publicising goods or services; <p>Permanent Disqualification (<i>if the entity or one of its organisational units are permanently used for the exclusive purpose of enabling or facilitating the commission of the felony</i>)</p>	
Article 25- <i>undecies</i> of Legislative Decree 231/2001	<p>Negligent spilling of polluting substances at sea, or spillage of such substances caused by ships (Article 9, paragraphs 1 and 2, of Legislative Decree No. 202 of 6 November 2007)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 250 quotas for paragraph 1 - from 150 to 250 quotas for paragraph 2 <p>Disqualification up to six months for paragraph 2</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; 	<p>Article 9 of Legislative Decree No. 202 of 6 November 2007 - “Negligent pollution”, paragraphs 1 and 2</p> <p>1. <i>“Unless the act constitutes a more serious offence, the Captain of a ship, irrespective of its flag, and the members of the crew thereof, the shipowner and the operator of the ship, where the violation was put in place with their cooperation, who negligently violate the provisions of Article 4, are subject to a fine from 10,000 to 30,000 Euro”.</i></p> <p>2. <i>“If the violation provided for under paragraph 1 causes any permanent damage, or any especially grievous damage to the quality of the water, to animal or plant species, or to parts thereof, a term of imprisonment from six months to two years and a fine from 10,000 to 30,000 Euro shall apply”.</i></p>

P. TRANSNATIONAL CRIMES
[Article 10 of Law No. 146/2006]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 10 ⁵⁸ Law 146/2006	<p>Criminal Organisation (Article 416 of the Criminal Code.)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; 	<p>Article 416 of the Criminal Code - "Criminal Organisation".</p> <p><i>"When three or more people partner for the purpose of committing more than one criminal offence, those who promote or establish or organise such association are subject, for this felony alone, to a term of imprisonment from three to seven years.</i></p> <p><i>For the sole fact or participating in the association, the punishment shall be a term of imprisonment from one to five years.</i></p> <p><i>The leaders of the association are subject to the same punishment laid down for the promoters.</i></p> <p><i>If the members of the criminal organisations use weapons in the countryside or in the public streets, the punishment shall be a term of imprisonment from five to fifteen years.</i></p> <p><i>The punishment is increased if the criminal association counts ten or more members.</i></p> <p><i>If the association has the purpose of committing any of the criminal offences detailed under Articles 600, 601, and 602 and Article 12, paragraph 3-bis, of the Consolidated text of provisions governing</i></p>

⁵⁸ Law 146/2006, Article 10 - Administrative Liability of Bodies

1. As to the administrative liability of bodies for the crimes provided for under Article 3, the provisions of the following paragraphs shall apply.
2. In case of commission of the felonies provided for under Articles 416 and 416-bis of the Criminal Code, of Article 291-quater of the Consolidated Law as per President of the Republic Decree No. 43 of 23 January 1973, and under Article 74 of the Consolidated Law as per President of the Republic Decree No. 309 of 89 October 1990, the entity shall be subject to a fine ranging from 400 to 1,000 quotas.
3. In the event of a conviction for one of the felonies referred to in paragraph 2, the disqualification measures provided for under article 9, paragraph 2 of Legislative Decree 231 of 8 June 2001 are imposed for a duration of no less than one year.
4. If the body or an organisational unit thereof is used on a permanent basis solely or primarily to allow or facilitate the commission of the offences indicated in paragraph 2, disqualification from carrying on the activity pursuant to article 16, paragraph 3, of Legislative Decree 231 of 8 June 2001 is imposed, such disqualification being final.
5. **repealed**
6. **repealed**
7. In the event of felonies concerning the trafficking of migrants, for the crimes as per Article 12, paragraphs 3, 3-bis, 3-ter, and 5 of the Consolidated Law as per Legislative Decree No. 286 of 25 July 1998, as amended, an administrative fine ranging from 200 to 1,000 quotas shall apply.
8. In the event of a conviction for one of the felonies referred to in paragraph 7 of this Article. the disqualification measures provided for under article 9, paragraph 2 of Legislative Decree 231 of 8 June 2001 are imposed for a duration not exceeding two years.
9. In the event of crimes concerning the impediment to the course of justice, the offences as per Articles 377-bis and 378 of the Criminal Code shall be subject to an administrative fine of up to 500 quotas.
10. The unlawful administrative acts set forth in this Article shall be subject to the provisions of Legislative Decree No. 231 of 8 June 2001".

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	<p><i>immigration and the status of aliens, as per Legislative Decree No. 286 of 25 July 1998⁵⁹ the applicable punishment shall be a term of imprisonment from five to fifteen years in the cases provided under the first paragraph, and from four to nine years in the cases provided under the second paragraph⁶⁰.</i></p> <p>If the association has the purpose of committing any of the criminal offences detailed under Articles 600-bis, 600-ter, 600-quater.1, 600-quinquies, 609-bis, when the act is committed to the detriment of a minor under eighteen, 609-quater, 609-quinquies, 609-octies, when the act is committed to the detriment of a minor under eighteen, and 609-undecies, then the applicable term of imprisonment shall be from four to eight years in the cases provided under the first paragraph, and a term of imprisonment from two to six years in the cases provided under the second paragraph⁶¹.</p>
Article 10 Law 146/2006	<p>Mafia-type Criminal Association (Article 416-bis of the Criminal Code)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; 	<p>Article 416-bis of the Criminal Code - "Mafia-type Criminal Association"⁶².</p> <p><i>"Anyone who belongs to a mafia-type criminal association formed by three or more people, is subject to a term of imprisonment from ten to fifteen years.</i></p> <p><i>Those who promote, direct, or organise the association are subject, for this fact alone, to a term of imprisonment from twelve to eighteen years.</i></p> <p><i>A criminal association is classified to be of a mafia-type when those who belong to it use the intimidatory force of the associations and the condition of submission and code of silence that derives therefrom to commit crimes, to acquire, directly or indirectly, to manage or otherwise have control over business activities, concessions, authorisations, work contracts and public services or to obtain undue profit or benefits for oneself or for others, or to prevent or obstruct the free exercise of voting rights or to obtain votes for oneself or others during elections.</i></p> <p><i>If the criminal organisation is armed the punishment of a term of imprisonment from twelve to twenty years applies in the cases provided under the first paragraph, and from fifteen to twenty-six years in the cases provided under the second paragraph.</i></p> <p><i>The criminal organisation is considered to be armed when its participants have the availability, for the pursuit of the purposes of the organisation, of weapons or explosives, including if hidden or kept in a storage place".</i></p>

⁵⁹ The words: "600, 601 and 602" have been thus replaced by Article 1, paragraph 5 of Law No. 94 of 15 July 2009

⁶⁰ Paragraph added by the statutory provisions concerning the felony of trafficking in persons.

⁶¹ Paragraph added by Article 4 of Law No. 172 of 01 October 2012

⁶² The heading: ""Mafia-type Criminal Association" was thus replaced by Article 1, paragraph 1, letter b bis) of Legislative No. 92 of 23 May 2008, converted, with modifications, by Law No. 125 of 24 July 2008.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	from one to two years.	<p><i>If the business activities of which the members of the organisation intend to obtain or maintain the control are financed, in whole or in part, through the price, product, or profit of crimes, the punishments established in the above paragraphs are increased from one-third to one-half.</i></p> <p><i>It is always mandatory to confiscate, from the individual convicted of the crime, the things that were used or were destined to be used to commit a crime, as well as the things which are the price, product, or profit thereof, or which constitute the employment thereof.</i></p> <p><i>The provision of this Article shall apply to the organisations known as “Camorra”, “Ndrangeta”⁶³ and all the other associations, however they may be locally known, including foreign, which, using the intimidatory force of the associations pursue purposes that match those of mafia-type criminal associations.</i></p>
Article 10 Law 146/2006	<p>Criminal organisation aimed at the illicit traffic of narcotic drugs or psychotropic substances (Article 74 of President of the Republic Decree No. 309 of 9 October 1990)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; 	<p><i>Article 74 of President of the Republic Decree No. 309 of 9 October 1990 - “Criminal organisation aimed at the illicit traffic of narcotic drugs or psychotropic substances”.</i></p> <p><i>“When three or more persons associate for the purpose of committing more than one of the crimes detailed under Article 70, paragraphs 4, 6, and 10, excluding any operations relating to the substances listed under category III of Annex I to Regulation (EC) No. 273/2004 and under the Annex to Regulation No. 111.2005, or under Article 73, anyone who promotes, establishes, directs, organises, or finances said association is subject, for this alone, to a term of imprisonment of no less than twenty years⁶⁴. Anyone who participates in the criminal organisation is sentenced to a term of imprisonment of no less than ten years.</i></p> <p><i>The punishment is increased if the criminal organisation counts ten or more members or if the participants include users of narcotic drugs or psychotropic substances.</i></p> <p><i>If the criminal organisation is armed, the term of imprisonment, in the cases detailed under paragraphs from 1 to 3, cannot be less than twenty-four years, and, in the case provided for under paragraph 2, it cannot be less than twelve years. The criminal organisation is considered to be armed when its participants have the availability of weapons or explosives, including if hidden or kept in a storage place. The sentence is increased if the presence of the circumstance detailed under Article 80, paragraph 1, letter e).</i></p>

⁶³ The word: “Ndrangeta” was added by Article 6, paragraph 2, of Legislative Decree No. 4 of 4 February 2010, converted, with modifications, by L.aw No. 50 of 31 March 2010

⁶⁴ Thus replaced by Article 1, paragraph 1, letter c), Legislative Decree No.50 of 24 March 2011.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - prohibition on publicising goods or services; from one to two years. 	<p><i>If the criminal organisation is established to commit the acts detailed under paragraph 5 of Article 73, the first and second paragraph of Article 416 of the Criminal Code shall apply</i></p> <p><i>The punishments provided for under paragraphs from 1 to 6 are decreased from one-half to two-thirds for those who effectively worked to secure evidence of the crime or to subtract from the criminal organisation any resources decisive to commit the crimes.</i></p> <p><i>When provisions of law or decrees make a reference to the crime provided under Article 75 of Law No. 685 of 22 December 1975, repealed by Article 38, paragraph 1, of Law No. 162 of 26 June 1990, such reference is intended to be made to this Article”.</i></p>
<p>Article 10 Law 146/2006</p>	<p>Criminal organisation aimed at smuggling tobacco processed abroad (291-<i>quater</i> of President of the Republic Decree No. 43 of 23 January 1973)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; from one to two years. 	<p>Article 291-<i>quater</i> of President of the Republic Decree No. 43 of 23 January 1973 - “Criminal organisation aimed at smuggling tobacco processed abroad”.</p> <p><i>“When three or more people partner for the purpose of committing more than one of the criminal offences provided for under Article 291-bis, those who promote or establish or organise such organisation are subject, for this felony alone, to a term of imprisonment from three to eight years. Anyone who participates in the criminal organisation is sentenced to a term of imprisonment from one to six years.</i></p> <p><i>The punishment is increased if the criminal organisation counts ten or more members.</i></p> <p><i>If the organisation is armed, or in the presence of the circumstances detailed under letters d) or e) of paragraph 2 of Article 291-ter, a term of imprisonment from five to fifteen years shall apply in the cases provided for under paragraph 1 of this Article, and from four to ten years in the cases provided for under paragraph 2. The criminal organisation is considered to be armed when its participants have the availability, for the pursuit of the purposes of the organisation, of weapons or explosives, including if hidden or kept in a storage place.</i></p> <p><i>The punishments provided for under Articles 291-bis, 291-ter and under this Article are reduced by one third and up to one-half for the accused person who, disassociating themselves from the others, acts to prevent the criminal activity to lead to further consequences, including by effectively assisting the police or judicial authority in collecting decisive elements to reconstruct the events or to identify or capture the perpetrators of the crime or to identify the resources relevant to the commission of the crimes”.</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
Article 10 Law 146/2006	Inducement not to make statements or to make false statements to the judicial authority (Article 377-bis of the Criminal Code) Fines: - from 100 to 500 quotas.	Article 377-bis of the Criminal Code - "Inducement not to make statements or to make false statements to the judicial authority". <i>"Unless the act constitutes a more serious crime, anyone who, through violence or threats, or by offering or promising money or other benefits, induces a person who was called to make a statement before a judicial authority, suitable to be used in a criminal proceeding, not to make statements or to make false statements, when such person has the right to silence, is subject to a term of imprisonment from two to six years".</i>
Article 10 Law 146/2006	Aiding and abetting (Article 378 of the Criminal Code) Fines: - from 100 to 500 quotas.	Article 378 of the Criminal Code - "Aiding and abetting". <i>"Anyone who, after the commission of a crime which the law punishes with [the death penalty or] life imprisonment, and except for the cases of participating in the commission thereof, aids someone to elude the investigations carried out by the Authority, including those carried out by the bodies of the International Criminal Court, or to escape their searches, is subject to a term of imprisonment of up to four years. When the crime committed is the one provided for under Article 416-bis, a term of imprisonment of no less than two years shall in any case apply. If the crimes committed fall within the scope of those for which the law establishes different punishments, or in case of violations, the punishment shall be a fine of up to 516.00 Euro. The provisions of this Article apply also when the person being aided is not indictable or found not to have committed the crime".</i>
Article 10 Law 146/2006	Provisions against clandestine immigration (Article 12, paragraph 3, 3-bis, 3-ter, 5, of Legislative Decree No. 286 of 25 July 1998) Fines: - from 200 to 1000 quotas. Disqualification: - disqualification from exercising the activity;	Article 12 of Legislative Decree No. 286 of 25 July 1998 [paragraph 3, 3-bis, 3-ter, 5] - "Provisions against clandestine immigration" <i>"1. (omitted) 2. (omitted) 3. Unless the act constitutes a more serious crime, anyone who, in violation of the provisions of this consolidated law, promotes, directs, organises, finances, or carries out the transport of foreign nationals into the territory of the States, or carries out any other act 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 holds no permanent residence permits, is subject to a term of imprisonment from five to fifteen years and to a fine of 15,000 Euro for each person, where:</i>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; - prohibition on entering into contracts with the public administration; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; - prohibition on publicising goods or services; <p>from three months to two years.</p>	<p><i>a) the act concerns the illegal permanence or entry of five or more people into the territory of the State;</i> <i>b) the person transported was exposed to danger for their life or safety in order to procure their illegal permanence or entry;</i> <i>c) the person transported was subjected to inhuman or degrading treatment in order to procure their illegal permanence or entry;</i> <i>d) the act is committed by three or more people in cooperation between them or using international transport services or counterfeited or altered documents or illegally obtained documents;</i> <i>e) the perpetrators have access to weapons or explosive materials</i></p> <p>.</p> <p><i>3-bis. If the acts detailed under paragraph 3 are committed through recourse to one or more of the circumstances listed under letters a), b), c), d), and e) of paragraph 3, the punishment therein provided is increased.</i></p> <p><i>3-ter. The term of imprisonment is increased by one-third and up to one-half and a fine of 25,000 Euro per person applies if the acts as per paragraphs 1 and 3:</i> <i>a) are committed for the purpose of recruiting persons to be used for prostitution or any other form of sexual or labour exploitation or when they concern the entry of minors to be employed in illegal activities for the purpose of facilitating the exploitation thereof;</i> <i>b) are committed for profit, including indirect⁶⁵.</i></p> <p>.</p> <p><i>4. (omitted)</i></p> <p><i>5. Except for the cases provided under the paragraphs above, and unless the act constitutes a more serious crime, anyone who, for the purpose of obtaining an unfair profit from the condition of illegality of the foreign national or in the scope of the activities punished under this Article, favours the stay of such foreign nationals within the territory of the State in violation of the provisions of this consolidated law, is subject to a term of imprisonment of up to four years and a fine of up to 15,493.00 Euro”.</i></p>

⁶⁵ Paragraph thus modified by Law No. 94 of 15 July 2009

Q. EMPLOYMENT OF THIRD-COUNTRY NATIONALS WHOSE STAY IS ILLEGAL
[Article 25-*duodecies* of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
[Article 25- <i>duodecies</i> of Legislative Decree 231/2001]	<p>Provisions against clandestine migration (Article 12, paragraphs 3, 3-bis, 3-ter, of Legislative Decree No. 286 of 25 July 1998, also known as the Consolidated Law on Immigration or “TUI”)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 400 to 1,000 quotas <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; prohibition on entering into contracts with the public administration, except to obtain the provision of a public service; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; prohibition on publicising goods or services. for a period of at least one year 	<p>Article 12 of Legislative Decree No. 286 of 25 July 1998 [paragraph 3, 3-bis, 3-ter] - “Provisions against clandestine migration”</p> <p><i>“[3] Unless the act constitutes a more serious crime, anyone who, in violation of the provisions of this consolidated law, promotes, directs, organises, finances, or carries out the transport of foreign nationals into the territory of the State or carries out any act suitable to illegally procure their entry into the territory of the State, or of another State of which the person is not a citizen or holds no permanent residence permits, is subject to a term of imprisonment from five to fifteen years and a fine of 15,000 Euro per person where: a) the act concerns the illegal permanence or entry of five or more people into the territory of the State; b) the person transported was exposed to danger for their life or safety in order to procure their illegal permanence or entry; c) the person transported was subjected to inhuman or degrading treatment in order to procure their illegal permanence or entry; d) the act is committed by three or more people in cooperation between them or using international transport services or counterfeited or altered documents or illegally obtained documents; e) the perpetrators have access to weapons or explosive materials</i></p> <p><i>[3-bis] If the acts detailed under paragraph 3 are committed through recourse to one or more of the circumstances listed under letters a), b), c), d), and e) of paragraph 3, the punishment therein provided is increased.</i></p> <p><i>[3-ter] The term of imprisonment is increased by one-third and up to one-half and a fine of 25,000 Euro per person applies if the acts as per paragraphs 1 and 3: a)a) are committed for the purpose of recruiting persons to be used for prostitution or any other form of sexual or labour exploitation or when they concern the entry of minors to be employed in illegal activities for the purpose of facilitating the exploitation thereof; b) are committed for profit, including indirect”.</i></p>
[Article 25- <i>duodecies</i> of Legislative Decree 231/2001]	<p>Provisions against clandestine migration (Article 12, paragraphs 3, of Legislative Decree No. 286 of 25 July 1998, also known as the Consolidated Law on Immigration or “TUI”)</p> <p>Fines:</p>	<p>Article 12 of Legislative Decree No. 286 of 25 July 1998 [paragraph 5] - “Provisions against clandestine migration”</p> <p><i>[5] Except for the cases provided under the paragraphs above, and unless the act constitutes a more serious crime, anyone who, for the purpose of obtaining an unfair profit from the condition of illegality of the foreign national or in the scope of the activities punished under this Article, favours the stay of such foreign nationals within the territory of the State in violation of the provisions of this consolidated</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - from 100 to 200 quotas. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; prohibition on entering into contracts with the public administration, except to obtain the provision of a public service; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; prohibition on publicising goods or services. <p>for a period of at least one year</p>	<p><i>law, is subject to a term of imprisonment of up to four years and a fine of up to thirty million Italian Lire. When the act is committed in collaboration by two or more persons, or concerns the stay of five or more persons, the punishment is increased by one-third and up to one-half”.</i></p>
<p>[Article 25-<i>duodecies</i> of Legislative Decree 231/2001</p>	<p>Fixed-term and open-ended employment agreements (Article 22, paragraph 12, of Legislative Decree No. 286 of 25 July 1998, also known as the Consolidated Law on Immigration or “TUI”)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 100 to 200 quotas, not exceeding the limit of 150,000 Euro. 	<p>Article 22 of Legislative Decree No. 286 of 25 July 1998 [paragraphs 12, 12-bis, 12-quinquies] - “Fixed-term and open-ended employment agreements”: <i>“An employer who employs foreign workers who do not have the residence permit provided for herein, or whose residence permit has expired and which the foreign workers failed to apply to have renewed within the deadlines established by law, or whose residence permit was annulled or revoked, is subject to a term of imprisonment from six months to three years and a fine of 5,000 for each such worker employed.</i> [12-bis] <i>The punishments for the act provided for under paragraph 12 are increased by one-third to one-half,</i> <i>a) if the workers employed are more than three;</i> <i>b) if the workers employed are minors of a non-working age;</i> <i>c) if the workers employed are subjected to the exploitative working conditions as per the third paragraph of Article 6043-bis⁶⁶ of the Criminal Code.</i> [12-ter] <i>The conviction for this felony is accompanied by an accessory administrative fine, which value is equal to the average cost for the repatriation of the foreign worker illegally employed.</i></p>

⁶⁶ Article 603-bis, paragraph 3 of the Criminal Code: “having perpetrated the act exposing the exploited workers to situations of serious danger, with respect to the characteristics of the services to be performed and the work conditions”.

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
		<p>[12-quater] <i>In the cases of grievous exploitation of the worker as per paragraph 12-bis, the Quaestor [Chief of Police], upon proposal or with the favourable opinion of the Public Prosecutor of the Republic, grants a residence permit under Article 5, paragraph 6, to a worker who has lodged a complaint and cooperates in the criminal proceedings against the employer.</i></p> <p>[12-quinquies] <i>The residence permit as per paragraph 12-quater has the duration of six months and may be renewed for a term of one year or longer, according to the time necessary to close the criminal proceedings. The residence permit is revoked in case the worker at issue acts in any way contrary to the purpose of such permit, as reported to the Public Prosecutor of the Republic or as ascertained by the Quaestor [Chief of Police], or when the conditions which justified the granting thereof are no longer in place”.</i></p>

R. RACISIM AND XENOFobia

[Article 25-terdecies of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
<p>[Article 25-<i>duodecies</i> of Legislative Decree 231/2001</p>	<p>Ratification and implementation of the International on the Elimination of all forms of Racial Discrimination, open for signature in New York on 7 March 1966 (Article 3, paragraph 3-bis, Law No 654 of 13 October 1975)</p> <p>Fines:</p> <ul style="list-style-type: none"> - from 200 to 800 quotas. <p>Disqualification:</p> <ul style="list-style-type: none"> - disqualification from exercising the activity; - suspension or cancellation of authorisations, licences or concessions functional to committing the unlawful act; prohibition on entering into contracts with the public administration, except to obtain the provision of a public service; - exclusion from benefits, loans, contributions or subsidies and possible cancellation of those already granted; prohibition on publicising goods or services. for a period of at least one year <p>If the body or an organisational unit of same is used on a permanent basis solely or primarily to allow or facilitate the commission of offences indicated, disqualification from carrying on the activity pursuant to article 16, paragraph 3, shall apply.</p>	<p>Article 3, paragraph 3-bis, Law No 654 of 13 October 1975: “[3-bis]. A term of imprisonment from two to six years shall apply if the propaganda or the provocation and incitement, committed in such a way as to cause a concrete danger of a propagation thereof, are based, in whole or in part, on denying, grossly minimizing, or on condoning the Holocaust or crimes of genocide, crimes against humanity and war crimes, as defined under Articles 6, 7, and 8 of the Charter of the International Criminal Court, ratified pursuant to Law No. 232 of 12 July 1999”.</p>

T. TAX OFFENSES
[art. 25- quinquies decies of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
[Article 25- <i>duodecies</i> of Legislative Decree 231/2001 (Tax offenses, added by Law 157/2019)]	<p>Fraudulent declaration through the use of invoices or other documents for non-existent transactions (Article 2 of Legislative Decree No. 74/2000)</p> <p>Financial penalty: a) up to 500 quotas (paragraph 1); b) up to 400 quotas (paragraph 2-bis); increased by one third for a significant profit.</p> <p>Disqualification sanction: - prohibition on 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; - ban on advertising goods or services. for a period of not less than one year</p>	<p><i>Art. 2. Legislative Decree 74/2000 - Fraudulent declaration through the use of invoices or other documents for non-existent operations</i></p> <p><i>"1. Anyone who, in order to evade income or value added taxes, using invoices or other documents for non-existent transactions, indicates fictitious passive elements in one of the declarations relating to said taxes is punished with imprisonment from four to eight years.</i></p> <p><i>2. The offense is considered committed by making use of invoices or other documents for non-existent transactions when such invoices or documents are registered in the obligatory accounting records, or are held for the purpose of evidence against the financial administration.</i></p> <p><i>2-bis. If the amount of the fictitious passive elements is less than one hundred thousand euros, imprisonment from one year and six months to six years applies.)</i></p>
[Article 25- <i>duodecies</i> of Legislative Decree 231/2001 (Tax offenses, added by Law 157/2019)]	<p>Fraudulent declaration by other devices (Art. 3 Legislative Decree no. 74/2000)</p> <p>Financial penalty: a) up to 500 quotas; increased by one third for a significant profit.</p> <p>Disqualification sanction:</p>	<p><i>Art. 3 Legislative Decree 74/2000 - Fraudulent declaration by other devices</i></p> <p><i>1. Outside the cases provided for in article 2, anyone who, for the purpose of evading income or value added taxes, carrying out objectively or subjectively simulated transactions or using false documents or other fraudulent means capable of hindering the assessment and misleading the financial administration, indicates in one of the declarations relating to said taxes active elements for an amount lower than the actual amount or fictitious passive elements or credits considered fictitious, when, jointly:</i></p> <p><i>a) the tax evaded is higher, with reference to some of the individual taxes, than thirty thousand euros;</i> <i>b) the total amount of the active elements subtracted from taxation, also through the indication of fictitious passive elements, exceeds five percent of the total amount of the active elements indicated in</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - 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; - ban on advertising goods or services. for a period of not less than one year 	<p><i>the return, or in any case exceeds one million five hundred thousand euros or if the total amount of the receivables and of the fictitious withholdings as a reduction of the tax is greater than five percent of the amount of the tax itself or, in any case, thirty thousand euros.</i></p> <p><i>2. The offense is considered to have been committed by making use of false documents when these documents are recorded in the obligatory accounting records or are held for evidence purposes in relation to the financial administration.</i></p> <p><i>3. For the purposes of applying the provision of paragraph 1, the mere violation of the obligations to invoice and record the active elements in the accounting records or the sole indication in the invoices or annotations of active elements lower than the real ones do not constitute fraudulent means.</i></p>
[Article 25- <i>duodecies</i> of Legislative Decree 231/2001 (Tax offenses, added by Law 157/2019)	<p>Unfaithful statement (Art. 4 Legislative Decree no. 74/2000)</p> <p>if committed in the context of cross-border fraudulent systems and in order to evade value added tax for a total amount of not less than ten million euros</p> <p>Financial penalty: a) up to 300 quotas; increased by one third for a significant profit.</p> <p>Disqualification sanction: <ul style="list-style-type: none"> - 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; - ban on advertising goods or services. for a period of not less than one year </p>	<p><i>Art. 4 Legislative Decree 74/2000 - Unfaithful declaration</i></p> <p><i>"1. Apart from the cases provided for in articles 2 and 3, anyone who, in order to evade income or value added taxes, indicates in one of the annual returns relating to said taxes elements of imprisonment from two years to four years and six months assets for an amount lower than the actual amount or non-existent passive elements, when, jointly: (3)</i></p> <p><i>a) the tax evaded is higher, with reference to some of the individual taxes, than one hundred thousand euros; (1)</i></p> <p><i>b) the total amount of the active elements subtracted from taxation, also by indicating non-existent passive elements, is greater than ten percent of the total amount of the active elements indicated in the return, or, in any case, exceeds two million euros (2).</i></p> <p><i>1-bis. For the purposes of applying the provision of paragraph 1, the incorrect classification, the evaluation of objectively existing assets or liabilities, with respect to which the criteria actually applied have been indicated in the financial statements or in other relevant documentation for the purposes of tax, violation of the criteria for determining the exercise of competence, non-inherence, non-deductibility of real passive elements.</i></p> <p><i>1-ter. Apart from the cases referred to in paragraph 1-bis, the assessments that, considered as a whole, differ by less than 10 percent from the correct ones do not give rise to punishable facts. The amounts included in this percentage are not taken into account in verifying whether the punishment thresholds provided for in paragraph 1, letters a) and b) have been exceeded. "</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
[Article 25-duodecies of Legislative Decree 231/2001 (Tax offenses, added by Law 157/2019)	<p>Omitted declaration (Article 5 of Legislative Decree no. 74/2000)</p> <p>if committed in the context of cross-border fraudulent systems and in order to evade value added tax for a total amount of not less than ten million euros</p> <p>Financial penalty: a) up to 400 quotas; increased by one third for a significant profit.</p> <p>Disqualification sanction: - 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; - ban on advertising goods or services. for a period of not less than one year</p>	<p><i>Art. 5 Legislative Decree 74/2000 - Omitted declaration</i> "1. Anyone who, in order to evade income or value added taxes, does not submit, being obliged to do so, one of the declarations relating to said taxes, when the tax evaded is higher, with reference to any of individual taxes to fifty thousand euros. 1-bis. Anyone who fails to submit the withholding tax declaration when the amount of unpaid withholdings exceeds fifty thousand euros is punished with imprisonment from two to five years. 2. For the purposes of the provision envisaged by paragraphs 1 and 1-bis, the declaration presented within ninety days from the expiry of the term or not signed or not drawn up on a printed form conforming to the prescribed model is not considered omitted.</p>
[Article 25-duodecies of Legislative Decree 231/2001 (Tax offenses, added by Law 157/2019)	<p>Issue of invoices or other documents for non-existent transactions (Article 8 of Legislative Decree no. 74/2000)</p> <p>Financial penalty: a) up to 500 quotas; increased by one third for a significant profit.</p> <p>Disqualification sanction: - prohibition of contracting with the public administration, except to obtain the performance of a public service;</p>	<p><i>Art. 8 Legislative Decree 74/2000 - Issue of invoices or other documents for non-existent transactions</i> 1. Anyone who issues or 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. 2. For the purposes of applying the provision provided for in paragraph 1, the issue or issue of several invoices or documents for non-existent operations during the same tax period is considered as a single crime. 2-bis. If the amount not corresponding to the truth indicated in the invoices or documents, per tax period, is less than one hundred thousand euros, imprisonment from one year and six months to six years is applied.</p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<ul style="list-style-type: none"> - exclusion from concessions, loans, contributions or subsidies and the possible revocation of those already granted; - ban on advertising goods or services. for a period of not less than one year	
[Article 25-duodecies of Legislative Decree 231/2001 (Tax offenses, added by Law 157/2019)]	<p>Concealment or destruction of accounting documents (Article 10 of Legislative Decree no. 74/2000)</p> <p>Financial penalty: a) up to 500 quotas; increased by one third for a significant profit.</p> <p>Disqualification sanction: - 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; - ban on advertising goods or services. for a period of not less than one year</p>	<p><i>Art. 10 D.Lgs. 74/2000 - Concealment or destruction of accounting documents</i> <i>Unless the fact constitutes a more serious offense, anyone who, in order to evade income or value added taxes, or to allow evasion to third parties, conceals or destroys in whole or in part is punished with imprisonment from three to seven years. part of the accounting records or documents that must be kept, so as not to allow the reconstruction of income or turnover.</i></p>
[Article 25-duodecies of Legislative Decree 231/2001 (Tax offenses, added by Law 157/2019)]	<p>Undue compensation (Art. 10 quater Legislative Decree no. 74/2000)</p> <p>if committed in the context of cross-border fraudulent systems and in order to evade value added tax for a total amount of not less than ten million euros</p> <p>Financial penalty: b) up to 400 quotas;</p>	<p><i>Art. 10 quater of Legislative Decree 74/2000 - Undue compensation</i> <i>"1. Anyone who fails to pay the amounts due, using as compensation, pursuant to article 17 of legislative decree 9 July 1997, n. 241, credits not due, for an annual amount exceeding fifty thousand euros.</i> <i>2. Anyone who fails to pay the sums due is punished with imprisonment from one year and six months to six years, using as compensation, pursuant to article 17 of legislative decree 9 July 1997, n. 241, non-existent credits for an annual amount exceeding fifty thousand euros. "</i></p>

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
	<p>increased by one third for a significant profit.</p> <p>Disqualification sanction:</p> <ul style="list-style-type: none"> - 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; - ban on advertising goods or services. <p>for a period of not less than one year</p>	
<p>[Article 25-duodecies of Legislative Decree 231/2001 (Tax offenses, added by Law 157/2019)</p>	<p>Fraudulent evasion of tax payments (Article 11 of Legislative Decree no. 74/2000)</p> <p>Financial penalty:</p> <p>b) up to 400 quotas;</p> <p>increased by one third for a significant profit.</p> <p>Disqualification sanction:</p> <ul style="list-style-type: none"> - 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; - ban on advertising goods or services. <p>for a period of not less than one year</p>	<p><i>Art. 11 Legislative Decree 74/2000 - Fraudulent subtraction from the payment of taxes</i></p> <p><i>1. Anyone who, in order to avoid the payment of income or value added taxes or interest or administrative sanctions relating to said taxes for a total amount exceeding fifty thousand euros, simulates a foreigner is punished with imprisonment from six months to four years or carries out other fraudulent acts on his own or on others' assets that are capable of rendering the compulsory collection procedure totally or partially ineffective. If the amount of taxes, penalties and interest exceeds two hundred thousand euros, imprisonment from one year to six years is applied.</i></p> <p><i>2. Anyone who, in order to obtain for themselves or for others a partial payment of taxes and related accessories, indicates in the documentation submitted for the purposes of the tax settlement procedure active elements for an amount lower than the actual one or fictitious passive elements for a total amount exceeding fifty thousand euros. If the amount referred to in the previous period is greater than two hundred thousand euros, imprisonment from one year to six years is applied.</i></p>

U. SMUGGLING OFFENSES
[art. 25- sexiesdecies of Legislative Decree 231/2001]

REFERENCE STANDARD (for Legislative Decree 231/2001 or other statutory laws)	CRIME (OR ADMINISTRATIVE OFFENCE) AND RELATIVE SANCTIONS	TYPE OF CRIME (OR ADMINISTRATIVE OFFENCE)
[Article 25- <i>duodecies</i> of Legislative Decree 231/2001 (Contraband, article added by Legislative Decree 75/2020)	<p>Smuggling (DPR 43/1973)</p> <p>Financial penalty: c) up to 200 quotas (paragraph 1); d) up to 400 quotas (paragraph 2-bis);</p> <p>Disqualification sanction: - 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; - ban on advertising goods or services. for a period of not less than one year</p>	<p><i>Consolidated Customs Text (DPR 43/1973):</i></p> <p><i>Crimes of Title VII Chapter I, for the facts provided for therein only if they exceed € 10 thousand of evaded border rights (nulla quaestio for those that require imprisonment):</i></p> <ul style="list-style-type: none"> • Article 282 (Smuggling in the movement of goods across land borders and customs spaces) • Article 283 (Smuggling in the movement of goods in border lakes) • Article 284 (Smuggling in the maritime movement of goods) • Article 285 (Smuggling in the movement of goods by air) • Article 286 (Smuggling in extra-doga areas) • Article 287 (Smuggling for improper use of goods imported with customs facilities) • Article 288 (Contraband in customs warehouses) • Article 289 (Smuggling in cabotage and traffic) • Article 290 (Contraband in the export of goods eligible for restitution of rights). • Article 291 (Contraband in temporary import or export) • Article 291-bis (Smuggling of foreign manufactured tobaccos) • Article 291-ter (Aggravating circumstances of the crime of smuggling of foreign manufactured tobacco) • Article 291-quater (Criminal association aimed at smuggling foreign manufactured tobacco) • Article 292 (Other cases of smuggling) • Article 294 (Penalty for smuggling in the event of failure or incomplete ascertainment of the object of the crime) <p><i>Contraventions of Title VII Chapter II, for the facts provided for therein only if they exceed 10 thousand euros of evaded border rights (articles 302 and following).</i></p>