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## **SACBO SpA**

### **CHART OF OFFENCES – annex no. 1 General part**

Organisation, Management and Control Model under Leg. Decree no. 231 of 8 June 2001

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**THE LIST OF OFFENCES** THAT CAN GIVE RISE TO CORPORATE RESPONSIBILITY AND THE APPLICATION OF THE ABOVE INDICATED SANCTIONS IS PROVIDED IN SECTION III OF CHAPTER 1 OF THE DECREE, UNDER THE TITLE “ADMINISTRATIVE RESPONSIBILITY FOR OFFENCES”

#### **Art. 24 of Legislative Decree no. 231 of 8 June 2001**

Undue receipt of funds, fraud against the State or a Public authority or in order to attain public funds, computer fraud against the State or a Public body and fraud related to public procurement.

#### **Misappropriation of public funds** (Article 316-bis of the Italian Criminal Code)

Any person, who is not related to the Public Authorities, and who obtains from the State or from any public entity or from the European Community any funds, grants or financing to realise works or activities of public interest, does not employ such funds for the purpose for which they were granted, shall be punished.

#### **Undue receipt of benefits to the prejudice of the State** (Article 316-ter of the Italian Criminal Code)

Unless the fact constitutes an offence referred to in article 640-bis, whoever, through the use or presentation of declarations or false documents or false certificates, or through the omission of information that should have been revealed, unjustly obtains, for himself or for others, contributions, subsidised mortgages or other allocations of the same type however named, allocated or granted by the State, other public bodies or by the European community shall be punished.

#### **Fraud to the detriment of the State, other public entities or the European Community** (art. 640, paragraph 2 n° 1 of the Italian Criminal Code)

Any person who uses deception or fraudulent conduct to induce someone into error to obtain an illegitimate profit, to the detriment of others shall be punished.

#### **Aggravated fraud to obtain public funds** (article 640-bis of the Italian Criminal Code):

This offence refers to grants, financing, subsidised loans or any similar disbursements however denominated, granted or issued by the State, other public entities or by the European Community.

#### **Computer fraud to the detriment of the State or another government entity** (Article 640-ter of the Italian Criminal Code)

Any person in any way altering the functioning of a computer system or intervening without right by any method on the data, information or programs contained in a computer or telecommunications system or system belonging to the latter obtains unjust profit for himself or others to the detriment of others, shall be punished.

#### **Fraud in procurement to public entities** (Art. 356 of the Italian Criminal Code);

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Any person who commits fraud in the performance of procurement contracts or in the fulfilment of other contractual obligations mentioned in the previous article shall be punished.

**Fraud to the detriment of the European Agricultural Fund** (Article 2. Law no. 898 of 23.12.1986)

Where the fact does not constitute the most serious offence provided for in Article 640-bis of the Italian Criminal Code, any person, through the disclosure of false data or information, unduly receives aid, grants, allowances, refunds or contributions for themselves or other parties, in whole or in part issued by the European Agricultural Warranty Fund or the European Agricultural Fund for Rural Development.

**Art. 24-bis of Legislative Decree no. 231 of 8 June 2001**

IT-related offences and unlawful processing of data

**Electronic documents** (Article 491-bis of the Italian Criminal Code)

If any of the falsity foreseen by this section refers to a public or private informative document having probative value, the regulations foreseen for public deeds and private agreements are applied respectively.

**Unauthorised access to a telecommunications or computer system** (Art. 615-ter of the Italian Criminal Code)

Whoever unlawfully gains access to a computer system or telecommunications system protected by safety measures or retains access thereto against the explicit or tacit will of any person who is entitled to deny such access shall be punished.

**Unauthorised possession and distribution of access codes to data processing or telecommunication systems** (Article 615-quater Italian Criminal Code)

Whoever, in order to obtain personal profit or profit for others or to cause damage to others, illegally obtains, reproduces, distributes, communicates or delivers codes, keywords or other methods suitable to access a system protected by security measures, or provides information for such purposes shall be punished.

**Distribution of computer equipment, devices or computer programs for the purpose of damaging or interrupting a computer or a telecommunication system's operations** (art. 615-quinquies Italian Criminal Code)

Whoever procures, produces, reproduces, imports, spreads, communicates, delivers or makes available to others computer equipment, devices or software in order to illegally damage a system or the data and software contained therein or to assist the interruption or the altering of such system's operation shall be punished.

**Wiretapping, blocking or illegally interrupting computer or information technology communications** (Article 617-quater of the Italian Criminal Code)

Whoever fraudulently intercepts communications within a computer system or telecommunication system or between several systems, or blocking or interrupting such communications shall be punished.

**Installation of devices aimed at wiretapping, blocking or interrupting computer or information technologies communications** (Article 617-quinquies of the Italian Criminal Code);

Whoever, other than in the cases allowed by law, installs equipment designed to wiretap, block or interrupt communications related to an information or telecommunication system or the combination of multiple systems shall be punished.

**Damaging of computer information, data and programmes** (art. 635-bis of the Italian Criminal Code);

Whoever destroys, damages, cancels, alters or suppresses computer information, data or software belonging to others shall be punished.

**Damaging computer information, data and programmes used by the Government or any other public Entity or by an Entity providing public services** (Article 635-ter of the Italian Criminal Code);

Unless the fact constitutes a more serious offence, whoever destroys, damages, cancels, alters or suppresses computer information, data or software software used by the Government or another public Entity or by an organisation providing a public service shall be punished.

**Damaging computer or telecommunication systems** (art. 635-quater of the Italian Criminal Code);

Unless the fact constitutes a more serious offence, whoever, by the conducts referred to in Article 635-bis, i.e. by introducing or transmitting data, information or software, destroys, damages or makes it impossible, either in whole or in part, to use another person's computer or telecommunication system or seriously obstructs its functioning shall be punished.

**Damaging computer or telecommunication systems providing a public service** (Article 635 quinquies of the Italian Criminal Code);

If the fact referred to in Article 635-quater aims to destroy, damage or makes it impossible, either in whole or in part, to use computers or telecommunication systems used by public bodies or seriously obstructs their functioning.

**IT fraud regarding the certification of electronic signatures** (art. 640-quinquies of the Italian Criminal Code)

Whoever is responsible for certifying electronic signatures and who, in order to gain an unjust profit for himself or for others or to cause damage to others, infringes the legal obligations concerning issuance of a qualified certificate shall be punished.

**Violation of the national cyber security regulations** ( Leg. Decree no. 105 of 21 September 2019, transposed into law no. 133 of 18 November 2019, Article 1 with amendments)

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Whoever acts to obstacle or overt the execution of the proceedings foreseen by Legislative Decree 105/2019 no. 105 paragraph 2(b), or paragraph 6(a), or the supervising and surveillance activities foreseen by paragraph 6(c), provides false declarations, data or factual elements significant to the drawing up or updating of the lists foreseen by paragraph 2(b), or for the purpose of the communications foreseen by paragraph 6(a) or to conduct supervising or surveillance activities foreseen by paragraph 6(c) or fails to communicate such data, information or factual elements within the prescribed deadlines shall be punished.

#### Art. 24-ter of Legislative Decree no. 231 of 8 June 2001

Organised crime offences introduced by Law no. 94 of 15 July 2009 and amended by Law 69/2015.

#### **Criminal organisation** (Article 416 of the Italian Criminal Code);

Where three or more persons act jointly for the purpose of committing multiple offences, those who promote, establish or set up the association shall be punished.

#### **Mafia-type domestic and foreign organisations** (art. 416-bis of the Italian Criminal Code);

Any person who is a member of a mafia-type organisation consisting of three or more persons shall be punished.

#### **Swapping votes for favours with mafia-type organisations** (Article 416-ter of the Italian Criminal Code);

Whoever obtains the promise of votes pursuant to the third

paragraph of the same article 416 bis in exchange for the disbursement or promise of disbursement of money or similar shall be punished.

The same penalty is applicable to this who promise to procure votes using the procedure described in the first paragraph.

#### **Kidnapping for extortion** (Art. 630 of the Italian Criminal Code)

Whoever kidnaps a person for the purpose of obtaining, either for themselves or for others, an illegal profit in return for their liberation shall be punished.

#### **Association for the unlawful trafficking in narcotic drugs or psychotropic substances** (art. 74 of Presidential Decree no. 309 of 9 October 1990).

Where three or more persons act jointly for the purpose of committing several of the offences provided for under article 70, paragraphs 4, 6 and 10, excluding the operations regarding the substances in category III of Annex I to (EC) Regulation no. 273/2004, and annex to the (EC) Regulation no. 111/2005, or article 73, those who promote, establish, direct, organise or finance that association.

**Association for the unlawful trafficking in narcotic drugs or psychotropic substances** (art. 74 of Presidential Decree no. 309 of 9 October 1990).

Where three or more persons act jointly for the purpose of committing several of the offences provided for under article 70, paragraphs 4, 6 and 10, excluding the operations regarding the substances in category III of Annex I to (EC) Regulation no. 273/2004, and annex to the (EC) Regulation no. 111/2005, or article 73, those who promote, establish, direct, organise or finance that association.

**All offences committed under the conditions provided for in article 416-bis of the Italian Criminal Code or for the purpose of facilitating the activity of the associations set out in said article** (Law. 203/91);

Any person who is a member of a mafia-type organisation consisting of three or more persons or those who promote, establish, direct, organise that association shall be punished.

The organisation is considered mafia-type when its participants exploit the intimidating power of their association and the resulting condition of submission and silence to commit crimes or – even without committing crimes, yet by use of the mafia method – to directly or indirectly acquire control over economic activities, concessions, authorisations, public contracts and services, or to obtain unlawful profits or advantages for themselves or for others, or with a view to preventing or limiting the freedom of vote, or to obtain votes for themselves or for others on the occasion of an election

It is considered that the association uses weapons when the participants have weapons or exploding materials, even if the latter are hidden or stored in warehouses.

The condemned person is subject to confiscation of the objects used or were destined to commit the offence and the objects that are the price, product, profit or constitute their use.

This provision also applies to the camorra and other criminal organisations, howsoever named, including foreign crime syndicates, possessing the above-mentioned mafia-type characteristics who use intimidation and similar action to pursue the purposes of mafia type criminal associations.

**Association relating to the illegal manufacture, introduction into the Country, sale, transfer, possession and shelter in a public place or open to the public for war weapons or warlike arms or part of those, explosives, and illegal arms, as well as additional common firearms excluding those provided by Article 2, paragraph three, of Law 110 of 18th April 1975** (art. 407 paragraph 2/b number 5 of the Italian Criminal Code).

Art. 1 L. 895/1967

Whoever, without a license issued by the relative authority, manufactures or introduces into the Country, sells or transfers war weapons or war type arms, or parts thereof, suitable for use as explosives of all kinds, aggressive chemicals or other lethal devices, or collects them, shall be punished.

Art. 2. Law 895/1967

Whoever illegally possesses the arms or parts of the same, ammunition, explosives, aggressive chemicals and devices referred to in the previous article shall be punished.

Article 2-bis Law 895/1967

Whoever, except for the cases permitted by law or regulation or provisions, instructs or provides instructions (in any form, also anonymous, or by electronic means) on the preparation or use of explosive materials, war weapons, harmful or dangerous chemical or bacteriological substances and other life threatening devices shall be punished.

Art. 3. Law 895/1967

Whoever violates the order, legally issued by the authorities, to hand over within the prescribed time limits the weapons or parts thereof, ammunition, explosives, aggressive chemicals and the devices indicated in Article 1 above, which he legitimately held until the date of the order shall be punished.

Art. 4. Law 895/1967

Whoever illegally carries in public places or those open to the public, arms or parts of the same, ammunition, explosives, aggressive chemicals and devices referred to in Article 1 above shall be punished.

Art. 6. Law 895/1967

Whoever uses firearms, ignites bombs or other explosive substances or devices in order to incite terror among the public, to provoke riots or public disorder or to attack or undermine public security shall be punished.

Art. 23. Law 110/1975

The following are deemed illegal:

- (1) common weapons not listed in catalogues pursuant to Article 7 above;
- (2) common weapons and gun barrels without the registration numbers, trademarks and abbreviations referred to in Article 11 above.

Whoever manufactures, introduces into the State, exports, trades, sells or otherwise disposes of illegal weapons or gun barrels or anyone who carries illegal weapons or gun barrels in public places or those open to the public shall be punished. The same penalty shall also apply to any person who deletes, forges or alters the catalogue or serial numbers and other distinctive signs referred to in Article 11.

The same penalty shall also apply to any person who deletes, forges or alters the catalogue or serial numbers and other distinctive signs referred to in Article 11 above.

### Art. 25 of Legislative Decree no. 231 of 8 June 2001

Bribery, undue induction to give or promise benefits and corruption and Abuse of Office

**Extortion in office** (art. 317 of the Italian Criminal Code);

A public official or public service employee who, by abusing their authority or role, forces an individual to illegally give or promise to him/her or to a third party money or other benefits shall be punished.

**Corruption of persons performing a public service** (art. 318 of the Italian Criminal Code);



A public official who receives, either for himself or for a third party, money or other benefits or the promise of such, that are not his due, for carrying out an action that is part of his duties shall be punished.

**Corruption in the performance of acts against official duties** (art. 319 of the Italian Criminal Code);

A public official who receives, either for himself or for a third party, money or other goods or the promise of such for omitting or delaying or for having omitted or delayed to carry out his official duties or for carrying out or having carried out actions that are contrary to his official duties shall be punished.

**Aggravating circumstances** (Article 319-bis of the Italian Criminal Code);

The penalty shall be increased if the offence referred to in article 319 involves the allocation of public employment or salaries or pensions or the stipulation of agreements concerning the administration the public official belongs to, as well as the payment or refunding of taxes..

**Judicial corruption** (article 319-ter Italian Criminal Code)

If the offences provided for in articles 318 and 319 are committed to favour or damage one of the parties in a civil, criminal or administrative trial.

**Undue inducement to give or promise benefits** (art. 319-quater of the Italian Criminal Code);

Unless the fact constitutes a more serious offence, a public official or public service employee who, by abusing their authority or role, induces an individual to illegally give or promise to them or to a third party money or other benefits shall be punished.

**Corruption of a person in charge of a public service** (Art. 320 of the Italian Criminal Code);

The provisions of paragraphs 318 and 319 are also applicable to persons in charge of a public service.

**Punishments for the corrupters** (Article 321 of the Italian Criminal Code);

The punishment is applicable to those who give or promise money or other benefits to a public officer or person in charge of a public service.

**Instigation to corruption** (art. 322 of the Italian Criminal Code);

Whoever offers or promises undue money or other benefits to a public official or a person in charge of a public service because of the duties and powers they exercise shall be punished.

**Embezzlement, bribery, corruption and instigation to corruption of members of European Communities bodies and officials of European Communities and Foreign Countries** (Article 322-bis of the Italian Criminal Code);

The provisions contained in articles 314, 316, from 317 to 320 and 322, third and fourth paragraphs, are also applicable to:

1. Members of the European Community Commission, the European Parliament, the European Court of Justice and the European Community Court of Auditors;
2. Officials and agents employed on contracts pursuant to the Statute applicable to EU officials or the regime applicable to agents of the EU;
3. Individuals seconded by EU member states or by any public or private body at the European Community, whose duties correspond to those of officials or agents of the European Community;
4. Members and employees of bodies constituted in accordance with the treaties establishing the European Community;
5. Whosoever, within the framework of the other Member States of the European Union, undertake functions or activities corresponding to those of public officials and of persons in charge of a public service.

5-bis) judges, the public prosecutor, additional prosecutors, officials, and servants of the International Criminal Court, the persons employed by the States adhering to the Treaty endorsed by the International Criminal Court who exercise functions corresponding to those of the officials and servants of the same Court, the members and officers of entities established in relation to the Treaty endorsed by the International Criminal Court.

5ter) Whoever pursues functions or activities corresponding to those of public officials and persons in charge of a public utility within international public organisations.

5quater) Members of international parliamentary assemblies or of an international or supranational organisation and to judges and officials of international courts.

The provisions foreseen by paragraph 2 of art. 319-quater and paragraph 1 and 2 of arts. 321 and 322 are applicable even if the money or other benefit is given, offered or promised:

1. To the persons listed in paragraph 1 of this article;
2. To individuals who carry out duties or activities that correspond to those of public officials and public service employees of other foreign countries or international public organisations, if the offence is committed in order to obtain either for the individual in question or for a third party an unjustified advantage in international economic operations or in order to obtain or maintain an economic-financial operation.

The individuals indicated in the first point are regarded as public officials if they carry out corresponding duties, and as public service employees in other cases.

#### **Traffic in illicit influence** (Article 346-bis of the Italian Criminal Code)

Whoever, aside from cases of complicity in the crimes as per Articles 318, 319, 319-ter and in the crimes of corruption as per Article 322-bis, exploiting or benefiting from existing or alleged relations with a public official or a person in charge of a public service or one of the other parties as per Article 322-bis, to unduly secure obtainment or promise, for themselves or for others, of money or other benefit, as the price of their illegal mediation with the public official or person in charge of a public service as per Article 322-bis, or as payment for performance of his/her duties or powers shall be punished.

The same penalty applies to those who unduly gives or promises money or other benefits.

The penalty shall be increased if the person who unduly gives or promises, to him/herself or others, money or other benefits is qualified as a public official or an official in charge of a public service.

The penalties shall also be increased if the facts are committed in connection with the exercise of judicial activity or in order to pay the official or the person in charge of a public service or one of the other persons referred to in Article 322-bis in relation to the performance of a fact contrary to his/her official duties or omission or the delay of an act of his/her duties.

**Embezzlement limited to the first subparagraph** (Article 346-bis Italian Criminal Code)

The public official or the person in charge of a public service, who, by reason of his office or service, has in his possession of or in any case access to money or other movable assets and embezzles the same shall be punished.

**Fraudulent misappropriation pursuant to the error of others** (Article 316 Italian Criminal Code)

The public official or the person in charge of a public service, who, in carrying out his duties or service, and taking advantage of the error of others, unlawfully receives or retains money or other benefits for him/herself or other third party shall be punished.

**Abuse of Office** (Article 323 of the Italian Criminal Code);

Unless the fact constitutes a more serious offence, the public official or official in charge of a public service is punished whenever he or she acts intentionally in breaching the law or other law enforcement regulations, otherwise, fails to abstain in circumstances of conflict of interests (relevant even in the case of a third party's interest), obtaining – in this way – an undue profit for himself or herself (or for others) or, alternatively, causing a detriment to others.

**Art. 25-bis of Legislative Decree no. 231 of 8 June 2001**

Counterfeiting currency, legal tender, duty stamps, distinctive signs

**Counterfeiting currency spending and introducing counterfeit money into the country, with accomplices** (art. 453 of the Italian Criminal Code);

1. Whoever counterfeits either Italian or foreign currencies that are legally valid either inside or outside the Country shall be punished;
2. Whoever alters in any way whatsoever genuine currencies in order to give them the appearance of a higher value shall be punished;
3. Whoever, while not being involved in the counterfeiting or alteration is in agreement with either the individual who carried it out or an intermediary, introduces into the Country or keeps or spends or puts into circulation counterfeit or altered currencies shall be punished;

4. Whoever, in order to put counterfeit or altered currencies into circulation, purchases or receives them either from the individual who counterfeited them, or from an intermediary shall be punished.

**Alteration of currencies** (Article 454 of the Italian Criminal Code);

Whoever alters currencies of the quality indicated in the article above, reducing their value in any way, or, uses currencies altered in such a way to commit any of the offences indicated under points 3 and 4 of said article, shall be punished.

**Spending and introducing counterfeit currency in to the Country, without accomplices** (Article 455 of the Italian Criminal Code);

Whoever, except in the cases provided for in the two articles above, introduces into the Country, purchases or keeps counterfeit or altered currencies, in order to put them into circulation, or spend them or put them into circulation in any other way shall be punished.

**Spending counterfeit money received in good faith** (Article 457 of the Italian Criminal Code);

Whoever spends or puts into circulation in any other way counterfeit or altered currencies received in good faith, shall be punished.

**Counterfeiting of duty stamps, introducing into the Country, purchasing, keeping or putting into circulation counterfeit duty stamps**

(Article 459 of the Italian Criminal Code);

The provisions of articles 453, 455 and 457 shall also be applied to the counterfeiting of alteration or duty stamps and to the introduction into the Country, or purchasing, keeping and putting into circulation of counterfeit duty stamps, but the penalties shall be reduced by one third.

For the purposes of criminal law, «duty stamps» are stamp-impressed paper, revenue stamps, stamps and other equivalent revenue instruments according to special laws.

**Counterfeiting watermarked paper used for manufacturing legal tender or duty stamps** (Article 460 of the Italian Criminal Code);

Whoever counterfeits watermarked paper used for manufacturing legal tender or duty stamps, or purchases, keeps or sells said counterfeit paper shall be punished.

**Fabrication or detention of watermarks or instruments intended for counterfeiting currencies, duty stamps or watermarked paper** (Article 461 of the Italian Criminal Code);

Whoever fabricates, purchases, keeps or sells watermarks, computer programs and data or instruments used for counterfeiting or altering currencies, duty stamps or watermarked paper shall be punished.

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The same punishment is applied if the conduct described in the first paragraph refers to holograms or other components of money destined to ensure protection against forgery and alterations.

**Use of counterfeit or altered official stamps** (Article 464 of the Italian Criminal Code);

Whoever, not being involved in counterfeiting or altering, uses counterfeit or altered duty stamps shall be punished.

**Counterfeiting, alteration or use of trademarks or distinctive marks including patents, models and drawings** (Article 473 of the Italian Criminal Code)

Whoever, in a position to know of the existence of the industrial ownership title, counterfeits or alters the distinguishing brands or signs, both Italian and foreign, of industrial products, or whoever, while not involved in the counterfeiting or alteration of such, uses such counterfeited or altered brands or signs, shall be punished.

**Introduction into the country and selling of products bearing counterfeit signs** (Article 474 of the Italian Criminal Code).

Except in the cases of complicity in the offences provided for in article 473, whoever, in order to make a profit for themselves, introduces into the Country industrial products with counterfeited or altered brands or other distinguishing signs, both Italian and foreign shall be punished.

Aside from cases of complicity in forging, altering or introducing into the State, whoever keeps for sale, puts on sale or puts in circulation by any other means, in order to make a profit for themselves, any of the products referred to in the first instance shall be punished.

**Art. 25-bis of Legislative Decree no. 231 of 8 June 2001**

Crimes against industry and commerce

**Disruption of the freedom of trade or industry** (Article 513 of the Italian Criminal Code);

Whoever employs violence or fraudulent means to obstruct or interfere with industry or commerce shall be punished.

**Illegal competition with threats or violence** (Article 513 bis Italian Criminal Code);

Whoever, while carrying out commercial, industrial or any production activities, uses violence or threats as part of unfair competition shall be punished.

**Fraud against national industries** (Article 514 of the Italian Criminal Code);

Whoever sells or puts into circulation by any other means, on either the Italian market or foreign markets, industrial products with counterfeited or altered names, brands or distinguishing signs, causing damage to the national industry shall be punished.

**Fraudulent trade activities** (Article 515 of the Italian Criminal Code);

Whoever, while carrying out a commercial activity, or in an outlet open to the public, gives the purchaser a movable asset in place of another, or a movable asset having different origin, source, quality or quantity from the one declared or agreed on shall be punished.

**Selling of non-genuine foodstuffs as genuine** (Article 516 of the Italian Criminal Code);

Whoever sells or trades in any other way non-genuine foodstuffs as genuine shall be punished.

**Sale of industrial products with misleading signs** (Article 517 of the Italian Criminal Code);

Whoever sells or puts into circulation intellectual works or industrial products bearing names, trademarks or distinctive marks likely to mislead the buyer about the origin, provenance or quality of the work or product.

**Manufacture and sale of goods by seizing industrial property rights** (Article 517 ter of the Italian Criminal Code);

Further to the application of articles 473 and 474, whoever is in a position to know of the existence of an industrial ownership title and manufactures or uses industrially objects or other goods produced by seizing industrial property rights or in violation of said rights, and those who reap profit, introduces onto the territory of the State, holds for sale, markets with direct offers to consumers or in any manner puts the goods into circulation shall be punished.

**Counterfeiting of geographical indications or designations of origin of agricultural food produce** (Article 517 quarter of the Italian Criminal Code);

Whoever forges or alters the geographical indications or designations of origin of agricultural food produce shall be punished.

Whoever, whoever introduces said goods with forged indications and designations into the State, keeps them for sale, puts them on sale with a direct offer to the consumers or, however, puts them into circulation in order to obtain a profit shall be punished. The offences referred to in the first and second instance are punishable included on the condition that the Italian laws, EU regulations and international conventions concerning the protection of designations of origin of agricultural food produce have been complied with.

**Art. 25-ter of Legislative Decree no. 231 of 8 June 2001**

Corporate offences

**False corporate communications** (Article 2621 of the Italian Civil Code);

Except for cases under article 2622, the directors, general managers, managers in charge of drawing up the corporate accounting documents, the statutory auditors and the liquidators who, with the aim of securing for themselves or others an unjust profit, consciously make statements of significant substantive facts which are

untrue in the company's financial statements, reports or other company documents provided for by law which are intended for members or for the public, or omit significant substantive facts, concerning the economic position, assets, liabilities or financial position of the company or the group to which that company belongs, in a manner which is actually capable of misleading other people shall be punished. The same penalty shall be applied even if the false statements and omissions relate to assets owned or administered by the company on behalf of third parties.

**Minor offences (art. 2621-bis of the Italian Civil Code., introduced by Law 69/2015):**

This article reduces the penalty foreseen by Article 2621 of the Italian Civil Code if the offences are of minor concern, taken into account the nature and size of the company and the modality or effects of such conduct, and if the crime can be punished if reported by the company, the shareholders, creditors or other recipients of corporate communications. .

**False corporate reporting of listed companies (Article 2622 of the Italian Civil Code);**

The directors, general managers, managers responsible for preparing company financial statements, statutory auditors and liquidators issuing financial instruments admitted to trading either on an Italian regulated market, or other market in the European Union, who, in order to obtain either for themselves or for other individuals unjustified profits by inserting material facts that do not correspond to the truth in the financial statements, company reports or in other company information, or omit information which is required by law about the economic, asset or financial situation of the company or the group the company belongs to, for the purpose of deceiving others shall be punished.

The following companies are deemed equivalent to the ones referred to in the paragraph above:

- 1) companies issuing financial instruments for which an application for authorisation for trading on a regulated Italian market or regulated market of any other EU member Country has been submitted;
- 2) companies issuing financial instruments authorised for trading on an Italian multilateral trading facility;
- 3) companies controlling other companies issuing financial instruments authorised for trading on a regulated Italian market of an EU member Country;
- 4) companies that collect savings from the public or manage them in any way.

The provisions under the paragraphs above shall apply even if the false statements and omissions relate to assets owned or administered by the company on behalf of third parties.

**Impeded control (Article 2625 par. 2 of the Italian Civil Code);**

Directors who conceal documents or with other similar subterfuges impede or in any way obstruct the performance of audits that are legally attributable to the shareholders or other Corporate bodies shall be punished.

**Unlawful repayment of capital contributions** (Article 2626 of the Italian Civil Code);

Directors who, aside from cases of lawful share capital reductions, repay, also simultaneously, the capital contributions to shareholders shall be punished.

**Unlawful distribution of profits and reserves** (Article 2627 of the Italian Civil Code)

Unless the fact constitutes a more serious offence, the directors who subdivide profits or advances on profits not effectively made or destined by law to reserves, or who distribute reserves, including those not made up of profits, which cannot be distributed by law shall be punished.

Returning the profits or re-establishing the reserves before the time-limit specified for approval of the financial statements extinguishes the offence.

**Illegal transactions on shares or quotas or of the parent company,** (Article 2628 of the Italian Civil Code);

Directors who, aside from those cases allowed by law, purchase or underwrite shares or quotas, causing damage to the integrity of the share capital or reserves that by law cannot be distributed, shall be punished.

The same penalty shall be applied to directors who, aside from those cases allowed by law, purchase or underwrite shares or quotas issued by the parent company, causing damage to the share capital or reserves that by law cannot be distributed.

If the share capital or the reserves are restored before the time limit for approval of the financial statements for the period in which the event took place the offence shall be cancelled.

**Transactions causing prejudice to creditors** (Article 2629 of the Italian Civil Code);

Directors who, in breach of provisions of law protecting creditors, reductions in share capital or mergers with other companies or spin-offs, to an extent where such actions cause financial damage to the creditors shall be punished.

Compensation to creditors for the damage incurred before judgement extinguishes the offence.

**Failure to notify the conflict of interests (Article 2629-bis Italian Civil Code)**

Directors or members of the administrative body of a company quoted on the Italian stock exchange or on markets in other member states of the European Community with a significant amount of shares held by the public in accordance with article 116 of the consolidation act referred to in Legislative Decree 58 of 24 February 1998 as amended, i.e. an entity subject to supervision under the consolidated act referred to in Legislative Decree no. no. 385 of 1 September 1993 of the same consolidated act, pursuant to Legislative Decree no. 58/1998 of Law no. 586 of 12 August 1982 or Legislative Decree no. 124 of 21 April 1993 which violates the obligations established by the first paragraph of Article 2391, if damage to the company or third parties derives from such a violation shall be punished.

**Fictitious capital formation** (Article 2632 of the Civil Code)



Directors and contributing shareholders who, either in part or in total, fictitiously create or increase a company's share capital by assigning stocks or shares for an overall value exceeding the amount of the share capital, by mutual underwriting of stocks or shares, by substantially overvaluing contributions made in kind or through receivables or by overvaluing the company's assets in the event of company transformation shall be punished.

**Improper distribution of Company assets by liquidators** (Article 2633 of the Civil Code);

Liquidators who distribute the company's assets among the shareholders before paying off the company's creditors or before appropriating the sums necessary to satisfy creditor claims, thereby causing damage to the creditors shall be punished.

Compensation to creditors for the damage incurred before judgement extinguishes the offence.

**Corruption among private individuals** (Article 2635 of the Italian Civil Code);

Unless the conduct constitutes a more serious offence, a director, general manager, executive in charge of drafting corporate accounting documents, or an auditor or liquidator from other companies or private entities who, having been given or promised money or other benefits for themselves or for others, take or omit actions in breach of the obligations inherent in their office or in their duties of loyalty, causing damage to the company, shall be punished.

The same penalty shall apply if the fact is committed by those who hold managerial positions in the organisational area of the company or private entity, other than those of the persons referred to in the paragraph above.

**Instigation to corruption among private individuals** (Article 2635-bis of the Italian Civil Code);

Whoever offers or promises money or other benefits to directors, managing directors, management assigned to drawing up the corporate financial statements, statutory auditors and liquidators of private companies and entities, and all others working in management positions, in order to induce the same to carry out office duties shall be punished.

The punishment is applicable to directors, general managers, and executives in charge of drafting corporate accounting documents, or an auditor or liquidator from other companies or private entities and those who, having been given or promised money or other benefits for themselves or for others, take or omit actions in breach of the obligations inherent in their office or in their duties of loyalty where such requests are not accepted.

**Unlawful influence on meetings of shareholders** (Article 2636 of the Italian Civil Code);

Whoever, by simulation or fraudulent actions, forms a majority meeting of shareholders in order to procure for themselves or for others unjustified profits shall be punished.

**Market rigging** (Article 2637 of the Italian Criminal Code);

Whoever is accused of spreading false information or setting up simulated transactions or the use of other devices likely to significantly alter the price of financial instruments which are not listed and for which no application for listing on a regulated market has been made, or likely to have a significant impact on public confidence in the financial stability of banks or banking groups shall be punished.

**Obstruction of the duties of the Public Supervisory Authorities** (Article 2638 of the Italian Civil Code):

Punishment applies to all directors, general managers, managers responsible for preparing company financial statements, statutory auditors and liquidators of companies or bodies and other individuals who by law come under the jurisdiction of public supervisory authorities, or are obliged to conform with them, who, when reporting to the aforementioned authorities as required by law, in order to obstruct the work of the supervisory authorities, include material facts that do not correspond to the truth, even though they are the object of the evaluations, about the economic, asset or financial situation of the company, or for the same reasons totally or partially conceal with other fraudulent means facts on the aforementioned situation that should have been reported.

This penalty also extends to cases where the information pertains to assets owned or administered by the company on behalf of third parties.

The same penalty applies to all directors, general managers, managers responsible for preparing company financial statements, statutory auditors and liquidators of companies or bodies and other individuals who by law come under the jurisdiction of public supervisory authorities, or are obliged to conform with them, who, in any form whatsoever, including by omitting to provide the aforementioned authorities with the required information, knowingly obstruct those authorities from carrying out their duties.

The penalty is doubled if the company's shares are quoted on the Italian stock exchange or on markets in other member states of the European Community or if a substantial number of shares are held by the public in accordance with article 116 of the single text referred to in Legislative Decree no. 58 of 24/02/1998.

**Art. 25-quater of Legislative Decree no. 231 of 8 June 2001**

Offences pertaining to terrorism or subversion of the democratic order contemplated in the Italian Criminal Code and special laws.

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

Whoever within the territory of the State, any person promotes, forms, organises or manages associations aimed at violently establishing a dictatorship of one social class over another, or violently eliminating a social class or violently subverting the economic and social orders of the State having as their aim the violent suppression of any political and legal system in the society shall be punished.

**Associations for the purpose of terrorism, including international terrorism, or of subversion of the democratic order** (art 270-bis Italian Criminal Code);

Whoever promotes, sets up, organises, leads or finances associations that propose acts of violence instrumental to the pursuit of the aims of terrorism or subversion of the democratic order shall be punished.

As provided by the code of criminal procedure, the purpose of terrorism also includes acts of violence against a foreign nation, institution or international organisation.

The condemned subject is subject to confiscation of the objects used or were destined to commit the offence and the objects that are the price, product, profit or constitute their use.

**Aiding and abetting of association members** (art. 270-ter of the Italian Criminal Code);

Whoever, aside from cases of complicity in or aiding and abetting a crime, provides refuge or provides food, hospitality, means of transport or communication instruments to any individual who is a member of the associations referred to in articles 270 and 270-bis shall be punished. The penalty is increased if the aiding and abetting is provided over a period of time. If the person commits the crime by giving support to a close relative, he/she is not punishable.

**Recruiting for the purpose of terrorism, including international terrorism** (art 270-quater of the Italian Criminal Code);

With the exception of the cases specified in article 270 bis, whoever recruits one or more persons for the purpose of committing acts of violence directed to terrorism, even if addressed against a foreign nation, institution or international organisation shall be punished.

**Organisation of transfer arrangements for the purpose of terrorism** (art 270-quater of the Italian Criminal Code);

With the exception of the cases specified in articles 270-bis and 270-quater, whoever organises, finances or promotes trips to foreign territories to the pursuit of the aims of terrorism and related conduct shall be punished.

**Training activities for the purpose of terrorism, including international terrorism** (art 270-quinquies of the Italian Criminal Code);

With the exception of cases specified in article 270-bis, whoever trains or provides instructions for the preparation or the use of explosive materials, fire weapons, or other weapons, or chemical or bacteriological weapons that are toxic and dangerous, as well as any other technique or method to perform acts of violence directed to terrorism, even if addressed against a foreign nation, institution or international organisation shall be punished.

The same penalty is also applicable to the trained individual.

**Financing of conduct for the purpose of terrorism** (art 270-quater of the Italian Criminal Code);

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Whoever, with the exception of cases specified in Articles 270-bis and 270-quater of the Italian Criminal Code, organises, funds or advertises travel to foreign territories aimed at carrying out acts of terrorism included within Article 270-sexies of the Italian Criminal Code regardless of the actual use of the funds in the commission of such conduct shall be punished.

Whoever deposits or retains such assets or funds referred to in paragraph one shall also be punished.

**Withdrawal of assets or money subject to seizure** (Article 270 quinquies.2 of the Italian Criminal Code);

Whoever steals, destroys, disperses, suppresses or deteriorates assets or money, subject to seizure to prevent the financing of the conduct for terrorist purposes referred to in article 270-sexies shall be punished.

**Conduct for the purpose of terrorism** (art 270-quater of the Italian Criminal Code);

Conduct considered to have terrorism as its primary objective, given its nature or context, comprises those acts which may cause serious damage to a Country or to an international organisation and which are carried out with the intention to intimidate the population or compel the public authorities or an international organisation to implement or to refrain from implementing any action, or are aimed at destabilising or destroying the fundamental political, constitutional, economic and social structures of a Country or an international organisation and, also includes, such other activities defined, by conventions or other international law, binding for Italy, as terrorism or actions with terrorist objectives.

**Attacks for the purpose of terrorism or subversion** (art. 280 of the Italian Criminal Code);

Whoever, for the purpose of terrorism or subversion of the democratic order, attempts the life or safety of another person shall be punished.

**Acts of terrorism using lethal or explosive weapons** (art. 280-bis of the Italian Criminal Code);

Unless the fact constitutes a more serious crime, any person carrying out for the purposes of terrorism, any act intended to damage movable or immovable property belonging to another party, by means of explosive and nevertheless lethal devices shall be punished.

Explosive and nevertheless lethal devices include the weapons and materials assimilable to such weapons as indicated in Article 585 and capable of causing significant material damage.

**Nuclear terrorism acts** (Article 280-ter of the Italian Criminal Code)

Whoever for the purposes of terrorism referred to in Article 270 sexies shall be punished if they:

1. Procure for themselves or others radioactive material;
2. Create a nuclear device or otherwise possess it.

Whoever for the purposes of terrorism referred to in Article 270 sexies shall be punished if they:

1. Use radioactive material or a nuclear device;
2. Use or damage a nuclear power plant in such a way as to release or with the real danger that it could release radioactive material.

The penalties referred to in the first and second paragraphs also apply when the conduct described therein concerns chemical or bacteriological materials or aggressive agents.

**Kidnapping for purposes of terrorism or subversion** (Art. 289 of the Italian Criminal Code);

Whoever kidnaps a person for the purpose of terrorism or the subversion of democratic order shall be punished.

**Kidnapping for purposes of extortion** (Art. 289 of the Italian Criminal Code)

Whoever, except for the cases indicated in Articles 289-bis and 630, kidnaps a person or holds them against their will threatening to kill them, harm them or to continues to hold them in order to convince a third party, of the State, an international organisation of multiple governments, a legal or natural person, or a group of natural persons, to perform any facts, or to refrain from performing acts in order to ensure the release of the kidnapped person shall be punished.

**Instigation to commit any of the offences referred to in chapters 1 and 2** (art. 302 of the Italian Criminal Code);

Whoever instigates an individual to commit one of the, non-culpable, crimes referred to in the first and second items of this article, (article 241 et seq. and articles 276 et seq.) for which the law has established either a life or custodial sentence, is punished, if the instigation is not accepted or if the instigation is accepted but the crime is not committed.

**Political conspiracy by agreement** (Art. 304 of the Italian Criminal Code)

Whoever agrees to commit any of the offences indicated in Article 302 shall be punished.

**Political conspiracy by association** (Art. 305 of the Italian Criminal Code)

Where three or more persons act jointly for the purpose of committing any of the offences indicated in Article 302, those who promote, establish or set up the association shall be punished.

**Armed gang: formation and participation** (Art. 306 of the Italian Criminal Code)

Anyone who promote, establish or set up and armed gang for the purpose of committing any of the offences indicated in Article 302 shall be punished.

**Assistance to the participants of conspiracy or armed gangs** (Art. 307 Italian Criminal Code)

Whoever, with the exception of participation in the crime or of complicity, offers refuge, board, hospitality, means of transportation or of communication to any person participating in the association or the band, as stated in the two articles above shall be punished.

**Taking control, hijacking and destruction of aircraft** (Law no. 342/1976 Article 1)

Whoever uses violence or threats to commit a fact that is directed at taking control of an aircraft and anyone who, uses violence, threat or trickery to commit a fact with the intention of hijacking or destroying an aircraft shall be punished.

**Damage to fixed installations on the intercontinental platform** (Law no. 342/1976 Article 2)

Whoever, with the purpose of hijacking or destroying an aircraft, damages fixed installations related to air navigation or alter the operations of the same shall be punished.

**Penalties** (Law no. 422/1989, article 3.)

Whoever uses violence or threats to take possession of a vessel or a fixed installation or exercises control over the same shall be punished.

The same penalty applies if the fact is such as to endanger the safety of the navigation of a vessel or the safety of a fixed installation, to whoever:

- a) Destroys or damages the ship or its cargo or installation;
- b) Destroys or severely damages marine navigation equipment or services, or severely alters their operational functions;
- c) Intentionally communicates false navigation-related information;
- d) Commits acts of violence against a person on board the vessel or installation.

**Active repentance** (Legislative Decree no. 625/1979, article 5.)

Aside from the case provided for in the last paragraph of Article 56 of the Italian Criminal Code, the culprit of a crime committed for the purpose of terrorism or the subversion of the democratic order is not punishable, when the same voluntarily prevents the event and provides decisive evidence to enable the exact reconstruction of the fact and for the identification of other individuals involved.

**Convention in New York on 9 December 1999** (art. 2)

An offence is committed 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:

- a) An act which constitutes an offence within the scope of and as defined in one of the treaties listed in the annex; or
- b) Any other act intended to cause death or serious bodily injury 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 organisation to do or to abstain from doing any act.

On depositing its instrument of ratification, acceptance, approval or accession, a State Party which is not a party to a treaty listed in the annex may declare that, in the application of this Convention to the State Party, the treaty shall be deemed not to be included in the annex referred to in paragraph 1, subparagraph (a).

The declaration shall cease to have effect as soon as the treaty enters into force for the State Party, which shall notify the depositary of this fact.

When a State Party ceases to be a party to a treaty listed in the annex, it may make a declaration as provided for in this article, with respect to that treaty.

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).

In any case, the crime is considered punishable and applicable to any person who attempts to commit one of the offences described in paragraph 1 of this article.

An offence is also committed by whoever:

- a) participates as an accomplice in an offence as set forth in paragraph 1 or 4 of this article;
- b) organises or directs others to commit an offence as set forth in paragraph 1 or 4 of this article;
- c) c) contributes to the commission of one or more offences as set forth in paragraphs 1 or 4 of this article with a common purpose. Such contribution shall be intentional and shall either:
  - 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
  - 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.

#### Art. 25-quater 1 of Legislative Decree no. 231 of 8 June 2001

Female genital mutilation practices

##### **Female genital mutilation practices** (art. 583-bis of the Italian Criminal Code)

Whoever, without therapeutic purposes, causes mutilation of female genitals shall be punished.

Pursuant to this article, female genital mutilation practices refers to clitoridectomy, excision and infibulation as well as any other practice which causes similar effects.

Whoever, without therapeutic purposes, in order to maim sexual functions causes injuries to female genitals other than those provided for in paragraph one which result in physical or psychological illness, shall be punished.

The provisions of this article shall also apply when the offence is committed abroad by an Italian citizen or a foreigner residing in Italy, or against an Italian citizen or a foreigner residing in Italy. In this case, the offender is punished at the decision of the Minister of Justice.

#### Art. 25-quinquies of Legislative Decree no. 231 of 8 June 2001

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Offences against persons and individual freedom (Art. 25-quinquies of the Decree introduced by Law no. 228 of 11 August 2003 providing "*Measures against trafficking of persons*")

**Enslaving or keeping persons enslaved** (Article 600 of the Italian Criminal Code);

Whoever exercises powers over an individual that correspond to those of ownership or whoever reduces or maintains an individual in a state of continual subjection, forcing them to work or provide sexual favours or to beg or in any case to work that involves their exploitation or removal of organs shall be punished.

Reducing an individual to a state of subjection or maintaining an individual in a state of subjection occurs when the conduct is carried out with the use of violence, threats, deception or abuse of authority, or through the exploitation of a situation of physical or mental inferiority or of a situation of necessity, or through the promise of money or other advantages given by the individual in the position of authority.

**Child prostitution** (Article 600-bis of the Italian Criminal Code);

Any person who recruits, favours, exploits, manages, organises or controls the prostitution of a minor of under eighteen years of age, or profits from the same in any manner shall be punished.

Unless the offence in question constitutes a more serious fact, any person who has sexual relations with a minor of between fourteen and eighteen years in exchange for actual or promised money or other benefits shall be punished.

**Child pornography** (Article 600-ter of the Italian Criminal Code);

For the purpose of this article, juvenile pornography refers to any representation, using any means, of a minor under 18 years, involved in explicit, real or simulated sexual activity, or any representation of the sexual organs of a minor under 18 years for sexual purposes.

More specifically, punishment applies to whoever:

1. Uses minors of under eighteen years to organise pornographic exhibitions or produce pornographic material;
2. recruits or induces minors of under eighteen years to participate in pornographic shows or those who otherwise gain profit from the same;
3. The same penalty shall be applicable to those who trade the pornographic materials referred to in paragraph one;
4. Whoever, aside from the cases referred to in paragraphs one and two, by any means, even electronic, distributes, discloses or advertises the pornographic material referred to in the first paragraph, or distributes or discloses news or information aimed at sexual soliciting or sexual exploitation of children under eighteen years of age shall be punished.
5. Whoever, aside from the cases referred to in paragraph one, two and three, offers or transfers to third parties, even free of charge, the pornographic material referred to in the first paragraph;

Unless the offence in question constitutes a more serious offence, whoever attends pornographic performances or shows which involve children under eighteen years of age shall be punished.



**Possession of pornographic material** (Article 600-quater of the Italian Criminal Code);

Whoever, except in the cases provided for in article 600-ter, consciously procures or holds pornographic material created by using individuals under eighteen years of age, shall be punished.

**Virtual pornography** (Article 600-quater of the Italian Criminal Code);

The provisions referred to in articles 600-ter and 600-quater shall be applicable even when the pornographic material contains virtual images shot with the use of footage depicting individuals under eighteen years of age or parts of the same.

Virtual images are images made using image elaboration techniques not associated or only partly associated with real situations, the quality of which make unreal situations appear to be real.

**Tourism initiatives for the purposes of exploiting child prostitution** (Article 600-quinquies of the Italian Criminal Code);

Whoever organises or advertises travels aimed at making use of prostitution to the detriment of children, or which include this activity, shall be punished.

**Human trafficking** (Article 601 of the Italian Criminal Code);

Whoever recruits, introduces into the territory of the State, transfers outside of the same, transports, transfers the authority over a person, hosts one or more persons who are under the conditions referred to in article 600 or performs the same conducts on one or more persons, by deception, violence, threat, abuse of authority or the exploitation of a situation of physical or psychological inferiority or state of need, or through promising or providing sums of money or other benefits to the person who has the control over someone, in order to induce them or force them to engage in work, sexual activities or begging, or otherwise to perform illegal activities which cause them to be exploited or to undergo removal of organs shall be punished.

The same penalty shall be inflicted to whoever, even outside the methods set forth in paragraph one, performs the conducts therein towards children.

**Purchase and sale of slaves** (Article 602 of the Italian Criminal Code);

Whoever, except in the cases indicated in article 601, purchases or sells or disposes of an individual who is in one of the conditions described in article 600 shall be punished.

**Illegal intermediation and exploitation of labour** (Article 603 bis of the Italian Criminal Code);

Unless the fact constitutes a more serious offence, any person shall be punished in relation to:

1. Recruits labour with the aim to employ it at third party facilities under conditions of exploitation, taking advantage of the workers' state of need;
2. uses, hires or employs labour even through the brokering activities referred to in number 1), while subjecting the workers to conditions of exploitation and taking advantage of their state of need.

For the purposes of this article, exploitation refers to the existence of one or more of the following circumstances:

1. repeated payment of remunerations in clear violation of national or local collective bargaining agreements signed by the most representative trade unions on a national level, or disproportionate to the quantity and quality of the job done;
2. repeated violation of regulations on working hours, rest periods, weekly rest, mandatory leave, holidays;
3. breach of occupational health and safety regulations;
4. subjecting workers to degrading labour conditions, surveillance methods and accommodation.

The following are the cases which constitute a specific aggravating factor:

1. the fact that the number of recruited workers is more than three;
2. the fact that one or more recruited workers are minors and too young to work;
3. the fact was committed while exposing exploited workers to severe danger, considering the type of work to do and labour conditions.

**Sexual violence** (Article 609-bis of the Italian Criminal Code);

Whoever, with the use of violence or threats or abuse of authority, obliges someone to perform or endure sexual activities shall be punished.

The same penalty is reserved for individuals who induce someone to perform or submit to sexual activities:

1. exploiting a situation of physical or psychological inferiority of the offended party at the time the fact takes place;
2. misleading the offended party whereby the offender is replaced by another person.

**Sexual acts with minors** (Article 609-quater of the Italian Criminal Code);

Whoever, aside from the cases foreseen in said article, engages in sexual acts with a person who, at the time of the deed:

1. is not yet fourteen years of age;
2. has not reached sixteen years of age when the offender is the ascendant, parent, adopting carer or the partner of the same, the tutor, or other person who, for reasons of care, education, instruction, supervision or custody to whom the minor is entrusted, or has an ongoing living relationship with the same.

Aside from the cases foreseen by article 609-bis, the ascendant, parent, adopting carer or the partner of the same, the tutor, or other person who, for reasons of care, education, instruction, supervision or custody to whom the minor is entrusted, or has an ongoing living relationship with the same who, with the abuse of powers related to his/her position, engages in sexual activities with a minor under 16 years of age.

The punishment is increased if the fulfilment of sexual acts with the minor who has not reached the age of fourteen takes place in exchange for money or any other utility, even if only promised.

**Corruption of minors** (Article 609 of the Italian Criminal Code);

Any person engaging in sexual activities in the presence of a 14 year old minor with the aim of involving the latter in such acts shall be punished. The penalty is increased:

- a. if the offence was committed by several persons acting together;
- b. if the offence was committed by a person who belongs to a criminal association and aims to facilitate its activities;
- c. if the offence was committed with serious violence or if the minor is subjected to serious damage due to the reiteration of the conduct.

Unless the offence constitutes an even more serious crime, the same penalty applies to whoever assists a person of under fourteen to perform sexual activities, or shows pornographic material to the same to induce the same to perform or submit to sexual activities.

**Gang rape** (Article 609-octies of the Italian Criminal Code);

Gang rape refers to the participation of a group of persons in acts of sexual violence as illustrated in article 609-bis.

**Solicitation of minors** (Article 609 undecies of the Italian Criminal Code);

Whoever, for the purpose of committing the offences referred to in articles 600, 600-bis, 600-ter and 600-quater, also when related to pornographic material pursuant to article 600-quater.1, 600-quinquies, 609-bis, 609-quater, 609-quinquies and 609-octies, exploits a minor of under 16 years of age shall be punished.

The term solicitation refers to any act put into place to induce a minor by luring, deceiving or threatening the same, also using the internet network or other networks or means of communication.

**Art. 25-sexies of Legislative Decree no. 231 of 8 June 2001**

Market abuse

**Misuse of privileged/inside information** (Article 181 181 of Legislative decree no. 58 of 24 February 1998);

The term 'inside information' means information of a precise nature which has not been made public, relating directly or indirectly to one or more issuers of financial instruments or one or more financial instruments and which, if it were made public, would be likely to have a significant effect on the prices of those financial instruments.

Whoever is in possession of privileged or inside information as a result of their position as a member of a directors, managerial or control body of the company issuing the information, or of them having shares in the issuing company, or of their position, profession or role, including public office shall be punished if the same:

- a. buys, sells or carries out any other operations, either directly or indirectly, on his/her own account or for the account of a third party, concerning financial instruments using inside information;
- b. communicates such information to other individuals, outside of the normal duties of their work, profession, role or office or a market survey carried out pursuant to Article 11 of Regulation (EU) no. 596/2014;

- c. recommends or induces other individuals, on the basis of this, to carry out any of the operations listed in point a).

**Market manipulation** (Article 185 of Legislative decree no. 58 of 24 February 1998);

Whoever disseminates false information or sets up simulated sham transactions or employs other devices likely to cause a significant alteration in the price of financial instruments shall be punished.

**Art. 187-quinquies Consolidated Finance Act : Other types of market abuse crimes**

**Prohibition of insider dealing and illicit communication of insider information** (Article 14 Regulation (EU) 596/2014

It is strictly prohibited to

- a. engage or attempt to engage in insider dealing;
- b. recommend that another person engage in insider dealing or induce another person to engage in insider dealing; or
- c. unlawfully disclose inside information.

**Prohibition of market manipulation** (art. 15 of Legislative Decree (EU) 596/2014

It is prohibited to engage in or attempt to engage in market manipulation.

**Art. 25-septies of Legislative Decree no. 231 of 8 June 2001**

The offences of unintentional killing (manslaughter) and of unintentionally causing grievous bodily injury where such offences are committed through violation of accident prevention and occupational health and safety rules as per art. 9 of Law no.123 of 3 August 2007 providing the "occupational health and safety measures and delegation to the Government of the reorganisation into a coherent framework" implemented with Legislative Decree no. 81 of 9 April 2008, as amended, and transposed by Legislative Decree no. 106 of 3 August 2009, amending art. 25-septies of the Decree, modifying the penalty system;

**Involuntary manslaughter** (Article 589 of the Italian Criminal Code);

Whoever causes the death of a person committed due to violations of the Occupational Health and Safety protection laws shall be punished.

**Involuntary serious or grievous bodily harm** (Article 590 of the Italian Criminal Code);

Whoever culpably causes serious or grievous bodily injuries due to violations of the Occupational Health and Safety protection laws shall be punished.

**Art. 25-octies of Legislative Decree no. 231 of 8 June 2001**

Handling of stolen goods, laundering and use of money, assets or benefits whose origin is illegal, and self-laundering

**Handling of stolen goods** (Article 648 of the Italian Criminal Code);

Any person, with the exception of cases of participating in or facilitating a crime, in order to obtain a profit for himself or for others, acquires, receives or conceals money or things resulting from any crime, or if he is in any case involved in arranging for such money or things to be acquired, received or concealed shall be punished.

**Money laundering** (Article 648-bis of the Italian Criminal Code);

Whoever, aside from cases of complicity in the crime, substitutes or transfers money, goods or other benefits resulting from an unpremeditated crime, or carries out other transactions in relation to these assets, in such a way as to hinder their identification as the proceeds of a crime shall be punished.

**Use of money, goods or benefits of illegal origin** (art. 648-ter of the Italian Criminal Code);

Whoever, aside from cases of complicity in the crime and in the cases prescribed by articles 648 and 648-bis, uses money, goods or other profit resulting from the crime in financial activities or transactions shall be punished.

**Self-laundering** (Article 648-ter 1 of the Italian Criminal Code);

Whoever aids and abets the commission of the underlying crime, substitutes or transfers money, goods or other assets deriving from an intentional offence or carries out other transactions in respect of such money, goods or assets, so as to obstruct identification of their criminal origin shall be punished.

**Art. 25-novies of Legislative Decree no. 231 of 8 June 2001**

Crimes regarding infringement of copyright

**The act of making available to the public, by introducing into a telecommunication network system, through connections of all kinds, an intellectual work that is partially or totally protected;** (Art. 171, para. 1(a-bis);

Except for the provisions of Article 171-bis and Article 171-ter, punishment is applied to those who, without holding the rights, to whatever purpose or in whatever form:

- a) reproduces, transcribes, recites in public, disseminates, sells or places on sale, or makes available on the market a protected work, or reveals the content before the same is made public, or introduces or disseminates in the State examples produced abroad in a manner contrary to the Italian law;

- a-bis) disseminates, without authorisation, by placing it on a telecommunication network system, by means of connections of any kind, intellectual works - or parts thereof - protected by copyright;
- b) represents, performs or recites in public or disseminates with or without variations or additions, works of another author suitable for public entertainment or a musical composition. Representation or execution of works includes the public showing of cinematographic works, the performance in public of musical compositions inserted in cinematographic works and radio diffusion using PA systems;
- c) performs the acts indicated in the previous paragraphs using one of the processing means foreseen by this law;
- d) reproduces a number of examples or performs or represents a number of performances or representations that exceed the number the person had the right to produce or represent;
- e) (deleted)
- f) in violation of article 79 reproduces by wire, radio or records phonograph records or other similar devices radio transmissions or retransmission or trades the phonograph records or other devices unlawfully recorded.

**Offences as per the point above committed in relation to someone else's work not intended for publication liable to be prejudicial to the honour or reputation of the author** (art. 171, para. 3, Law no. 633/1941).

Infringement of the provisions of the third and fourth subparagraphs of Article 68 shall result in the suspension of the activity of copying, photocopying or use of similar reproduction systems.

**Unlawful duplication, for the purposes of making a profit, of computer programs; importation, distribution, sale, possession for commercial or entrepreneurial purposes or leasing of programs contained on supports without SIAE (Italian Society of Authors and Publishers) markings; preparation of means designed to allow or facilitate the arbitrary removal or functional circumvention of computer program protection devices** (art. 171-bis, para. 1, Law. 633/1941).

Whoever is involved, for profit-making purposes in the duplication and import, distribution, sale, holding for commercial or business purposes and leasing, when such conducts concern software contained in media not bearing the SIAE mark (Italian Society of Authors and Publishers) shall be punished. The same punishment is applied if the act concerns any media used solely to allow or facilitate the arbitrary removal or functional avoidance of devices aimed at protecting data processing programmes.

**Reproduction, transfer to other supports, distribution, communication or demonstration in public of the content of a data bank for the purposes of profiting therefrom; extraction or re-use of a data bank; distribution, sale or leasing of data banks** (art. 171-bis, para. 2, Law. 633/1941);

Whoever who, for the purpose of making profit, reproduces on media not bearing the SIAE stamp, transfers to other media, distributes, communicates, presents or demonstrates in public the contents of a database in breach of the provisions of Articles 64-d and 64-sexies, or extracts or re-uses a database in breach of the provisions of articles 102-bis and 102-ter, or distributes, sells or rents a database shall be punished.

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**Unlawful reproduction, transmission or circulation in public, by any means, in whole or in part, of literary, dramatic, scientific or educational, musical or dramatic-musical and multimedia works, including those that are part of collective works or taken from data banks; unlawful reproduction, transmission or circulation in public, by any means, in whole or in part, of literary, dramatic, scientific or educational, musical or dramatic-musical and multimedia works, including those that are part of collective works or taken from data banks; unlawful importation, reproduction, duplication or transmission, unlawful importation, circulation, sale or trade or transfer of any kind of over 50 copies or numbers of works protected by copyright and rights related thereto, insertion, for profit, into an electronic network system, through connections of any kind, or an intellectual work or part thereof that is protected by copyright, in breach of the exclusive right of the author to present said work to the public (art. 171-ter l. 633/1941);**

Punishment applies to whoever for profit-making purposes:

- a. is involved in the unlawful duplication, reproduction, transmission or circulation in public, by any means, in whole or in part, of intellectual property intended for television, movies, sale or rental of disks, tapes or similar media or any other media containing audio clips or video clips of musical, film or similar audiovisual works or sequences of moving images;
  - b. is involved in unlawful duplication, reproduction, transmission or public dissemination using any procedure, by any means, of literary, dramatic, scientific or educational works, musical or musical drama works or multimedia works even if part of collective works or composites or data banks;
  - c. although not taking part in the unauthorised duplication or reproduction - introduction into Italian territory, possession for the purposes of sale and distribution, placing on the market for sale, hire or transfer of any kind, screening in public, broadcasting via television by any means, of the unlawful copies or reproductions mentioned at letters a) and b);
  - d. any person in possession for the purposes of sale and distribution, placing on the market for sale, hire or transfer of any kind, screening in public, broadcasting via television or radio by any means, of video cassettes, music cassettes or any other support able to contain phonograms or videograms of musical, cinema or audiovisual works or sequences of moving images, or any other support for which SIAE marks (Italian Society of Authors and Publishers) are compulsory and that is devoid of said marks, or bears forged or altered marks;
  - e. any person who distributes, transmits and broadcasts without the prior agreement with the legitimate distributor, by any means whatsoever, of an encrypted service received, by means of any devices or part of devices for the decoding of conditioned access transmissions;
  - f. any person involved in the introduction into Italian territory for the purposes of sale and distribution, engages in the distribution, sale, hire, transfer of any kind, commercial promotion, installation of special decoding devices or elements that allow access to an encrypted service without payment of the due licence.
- f-bis) any person who manufactures, imports, distributes, sells, rents or for whatever reason advertises for sale or hire or holds for commercial purposes, the equipment, products or components or services for

commercial purposes or primarily aimed at bypassing effective technological protection measures referred to in art. 102-quater, or are designed, produced, adjusted or made with the intention of making it possible or easier to bypass such measures; The technological measures also include those applied, or that remain following the removal of the same measures subsequent to the voluntary initiative of the owners of the rights or to agreements between the latter and the beneficiaries, or as a result of enforcement of decisions taken by the administrative or judicial authorities;

- a. unlawful removal or alteration of electronic information referred to in article 102-quinquies, or the distribution, import for the purposes of distribution, broadcast via radio or TV, communication or making available to the public, works or other protected materials from which said electronic information has been removed or altered.

Punishment is also applicable to whoever:

- a. is involved in the unlawful, reproduction, duplication, broadcasting or circulation on the market, or the transfer of any kind of over 50 copies or numbers of works protected by copyright and rights related thereto;
- a-bis) in breach of article 16, for profit-making purposes, communicates to the general public, by placing on a telecommunication network system, by means of connections of any kind, intellectual works - or parts thereof - protected by copyright;
- b. engages in business activities involved in the reproduction, distribution, sale or marketing, import of works protected by copyrights and rights thereof, is punishable for the acts foreseen in paragraph 1;
- c. promotes or organises the illegal activity referred to in paragraph 1.

**Failure to provide SIAE with the identification data of supports on which SIAE markings do not appear, or false declarations regarding obligations related to the markings.** (art. 171-septies, Law. 633/633).

Punishment is also applicable to:

- a. producers or importers of media which is not subject to the mark indicated in article 181-bis, who fail to provide SIAE within thirty days from with the date it was first marketed on the national territory or import of the data necessary to univocally identify the media itself;
- b. unless the fact constitutes a more serious offence, any person who issues false declarations of compliance with the legal obligations provided by article 181-bis, paragraph 2 of this law.

**Fraudulent production, sale, importation, promotion, installation, modification, use for public and private purposes of equipment or parts of equipment used for decoding conditional access audiovisual broadcasts via airwaves, satellite or cable, in analogue or digital format** (art. 171-octies, Law. 633/633).

Whoever, for fraudulent purposes, produces, places on sale, imports, promotes, installs, modifies or uses, for personal or public use devices for the decoding of restricted access audiovisual transmissions via air, satellite, cable, whether analogical or digital. shall be punished. Restricted access transmissions refers to all audiovisual signals transmitted by Italian or foreign broadcasters in a form which makes them accessible to



specific groups of users selected by the broadcasters providing the signal, regardless of whether a charge is imposed to receive the service.

#### Art. 25-decies of Legislative Decree no. 231 of 8 June 2001

The offence related to inducement not to make or to make false statements to judicial authorities, provided by article 377-bis of the Italian Criminal Code, introduced by Law no. 116 of 3 August 2009 (Ratification and enforcement of the United Nations Convention against corruption, adopted by the General Assembly of the UN on 31 October 2003 Resolution no. 58/4) and transposed by art. 25-decies of Legislative decree no. 231 of 8 June 2001.

**Inducement not to make statements or to make false statements to judicial authorities** (Article 377 bis of the Italian Criminal Code)

Unless the fact constitutes a more serious offence, any person who uses violence or threats, or offers or promises money or other benefit to induce not to make statements, or to make false statements any person who is called before the judicial authorities to make statements in connection with criminal proceedings, if such person has the right to remain silent, shall be punished.

#### Art. 25-undecies of Legislative Decree no. 231 of 8 June 2001

The environmental offences under art. 25-undecies of Leg. Decree no.231/01 introduced by Legislative Decree no. 121 of 7 July 2011 which entered into force on 16 August 2011.

**Environmental pollution** (Article 452-bis of the Italian Criminal Code);

Punishment applies to whoever illicitly causes significant and measurable damage or deterioration:

1. to waters or the air, or extended or significant portions of the earth and subsoil;
2. to an ecosystem, the biodiversity, also agricultural, plants and fauna.

**Environmental disaster** (Article 452-quater of the Italian Criminal Code);

Aside of the cases under article 434, whoever illicitly causes environmental disaster shall be punished.

Environmental disasters consist in alternately:

1. the irreversible alteration of the equilibrium of an ecosystem;
  2. the alteration of the equilibrium of an ecosystem whose elimination is particularly costly and only achievable using exceptional measures;
  3. the offence against public safety due to the importance of the fact to the extent of the impairment or its harmful effects or to the number of persons injured or exposed to danger.
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**Unintentional environmental crimes** (Article 452-quinquies of the Italian Criminal Code);

The hypothesis where the acts foreseen by art. 452-bis (environmental pollution) and 452-quater (environmental disaster) are committed due to serious negligence.

**Trafficking and abandonment of highly radioactive materials** (Art. 452-sexies of the Italian Criminal Code);

Unless the fact constitutes a more serious offence, whoever illicitly sells, purchases, receives, transports, imports, exports, provides to others, keeps, moves, abandons or illegally disposes of high radioactivity materials, shall be punished. The penalty increases if the act leads to the danger of damage or deterioration:

1. to waters or the air, or extended or significant portions of the earth and subsoil;
2. to an ecosystem, the biodiversity, also agricultural, plants and fauna.

**Aggravating circumstances** (Article 452-octies of the Italian Criminal Code);

When the association referred to in article 416 (criminal association) is aimed, solely or jointly, at committing any of the offences foreseen by this section.

When the association referred to in article 416-bis (mafia-type criminal association - including foreign association) aims to commit any of the crimes foreseen by this title, or the acquisition of the management or control over economic activities, licences, authorisations, tender contracts of public services in the environmental sector.

**Killing, destroying, capturing, picking or detaining specimens of protected wild animals and vegetation species** (Art. 727-bis of the Italian Criminal Code);

Whoever, except in the cases allowed, destroys, takes or detains specimens belonging to a protected wild animal species shall be punished.

Whoever, except in the cases allowed, kills, captures or detains specimens belonging a protected wild animal species s (see annex IV to Directive 92/43/EC and annex I to Directive 2009/14/EC, shall be punished except in cases when the action concerns a negligible number of said specimens and has an negligible impact on the conservation of the species.

**Destruction or deterioration of habitats within a protected area** (art. 733-bis of the Italian Criminal Code);

Whoever, except in the cases allowed by law, destroys a habitat within a protected site or in any case causes it to deteriorate shall be punished.

For the purposes of the enforcement of art. 733-bis of the Italian Criminal Code (Article 1 Legislative decree no. 121 of 7 July 2011 Modifications to the Italian Criminal Code), a "habitat within a protected site" is considered any habitat of species for which an area is classified as a special protection area, pursuant to art. 4, paragraphs 1 or 2 of the Directive 2009/147/EC, or any natural habitat or a species habitat for which a site is classified as a special preservation area, pursuant to art. 4 of Directive 92/43/EC.

**Import, export, possession, use for profit, purchase, sale, display or holding for sale or commercial purposes of protected species** (L. n. 150/1992, Article 1, Article 2, Article 3a and Article 6)

**Art. 1**

Any person, in breach of the provision of Council Regulation (EC) no. 338/97 of 9 December 1996 (on the protection of species of wild fauna and flora by regulating trading of the same) and subsequent implementation and amendments, for the examples belonging to the species listed in annex A, B and C of the same Regulation and subsequent amendments shall be punished where the same:

- a. imports, exports or re-export specimens, under any customs regime, without the prescribed certificate or license or when the certificate or license is not valid under Article 11, second paragraph, of Regulation (EC) No. 338/97 of 9 December 1996 and its subsequent implementations and amendments;
- b. fails to comply with the requirements aimed at protecting the specimens, specified on a permit or certificate issued in accordance with Regulation (EC) No. 338/97 of 9 December 1996 and its subsequent implementations and amendments and Regulation (EC) No. 939/97 of 26 May 1997 (procedure for implementing Regulation (EC) no. 338/97 on the protection of species of wild fauna and flora by regulating their trading), as amended;
- c. utilises the aforesaid specimens in a manner not corresponding to the terms of the authorisation or certification conditions issued with the import licence or by a subsequent certification;
- d. transports or arranges for the transit, also on account of third parties, of specimens without a license or certificate required by Regulation (EC) No. 338/97 of 9 December 1996 and its subsequent implementations and amendments and Regulation (EC) No. 939/97 of 26 May 1997 as amended and, in the case of export or re-export to a third country party adhering to the Washington Convention of 3 March 1973, issued in accordance with said convention therewith, or without sufficient proof of their existence;
- e. sells plants which have been artificially reproduced in contrast with the rules established on the basis of Article 7, paragraph 1, subparagraph b), of the (EC) Regulation 338/97 of 9 December 1996 and subsequent implementation and amendments and (EC) Regulation 939/97 of 26 May 1997 as amended;
- f. possesses, utilises for the purpose of generating profit, purchases, sells, displays or holds for commercial purposes, offers for sale or nevertheless sells the specimens listed in Annex B of the Regulation without the prescribed documentation.

**Art. 2**

Unless the fact constitutes a more serious offence, whoever, in breach of the Council Regulation (EC) no. 338/97, dated 9 December 1996, and amendments and orders issued in implementation thereof, as regards specimens belonging to the species listed under the attachment A of the same Regulation, as amended shall be punished if the same:

- a. imports, exports or re-export specimens, under any customs regime, without the prescribed certificate or license or when the certificate or license is not valid under Article 11, second paragraph, of Regulation (EC) No. 338/97 of 9 December 1996 and its subsequent implementations and amendments;

- b. fails to comply with the requirements aimed at protecting the specimens, specified on a permit or certificate issued in accordance with Regulation (EC) No. 338/97 of 9 December 1996 and its subsequent implementations and amendments and Regulation (EC) No. 939/97 of 26 May 1997, as amended;
- c. utilises the aforesaid specimens in a manner not corresponding to the terms of the authorisation or certification conditions issued with the import licence or by a subsequent certification;
- d. transports or arranges for the transit, also on account of third parties, of specimens without a license or certificate required by Regulation (EC) No. 338/97 of 9 December 1996 and its subsequent implementations and amendments and Regulation (EC) No. 939/97 of 26 May 1997 as amended and, in the case of export or re-export to a third country party adhering to the Washington Convention of 3 March 1973, issued in accordance with said convention therewith, or without sufficient proof of their existence;
- e. sells plants which have been artificially reproduced in contrast with the rules established on the basis of Article 7, paragraph 1, subparagraph b), of the (EC) Regulation 338/97 of 9 December 1996 and subsequent implementation and amendments and (EC) Regulation 939/97 of 26 May 1997 as amended;
- f. possesses, utilises for the purpose of generating profit, purchases, sells, displays or holds for commercial purposes, offers for sale or nevertheless sells the specimens listed in Annex B of the Regulation without the prescribed documentation.

#### Article 3-bis

Pursuant to the provisions of article 16, paragraph 1 letters a), c), d) e) and l) of Regulation (EC) no. 338/1997 and 9 December 1996 as amended, regarding the falsification or alteration of certificates, licences, import notifications, declarations, communication of information for the purposes of obtaining a licence or certificate, but also the use of false or altered certificates or licences shall be punished.

#### Art. 6

Pursuant to the provision of Law no. 157 of 11 February 1992 Regulation on the protection of warm-blooded wild animals and on hunting) no-one is allowed to own living specimens of wild mammals and reptiles and mammals and reptiles coming from reproductions in captivity, which may endanger the public health and safety.

The Minister of the Environment, together with the Minister for Internal Affairs, the Minister of Health and the Minister of Agriculture and Forestry, establishes through own decree the criteria to be applied in order to identify the species referred to in paragraph 1 and consequently prepares the list of said specimens, also arranging appropriate

ways to disseminate said list, even with the help of associations for the protection of the species.

Without prejudice to the provisions of paragraph 1 of article 5, those who, on the date when the decree referred to in paragraph 2 is published on the Official Journal, possess any of the live wild specimens of mammals and reptiles as well as live specimens of mammals and reptiles bred in captivity included in said list, must inform the local competent Prefecture (Prefettura) within ninety days from the date

of enforcement of the decree referred to in paragraph 2. The prefect, in agreement with the competent health care authorities, may authorise the possession or the above mentioned specimens, provided that the facilities where the animals are to be kept have been checked for suitability, in order to make sure they live properly and to guarantee public health and safety.

The provisions above are not applicable to:

- a) a) zoos, protected areas, national parks, aquariums and dolphinariums declared suitable by the scientific commission referred to in article 4, paragraph 2, on the basis of the general criteria envisaged by the commission itself;
- b) circuses and permanent or travelling animal shows, declared suitable by the authorities in charge of public health and safety, on the basis of the general criteria envisaged by the commission referred to in article 4, paragraph 2. Scientific and research institutes enrolled in the register established by article 5, paragraph 8, shall not be subject to prior suitability verification by the Commission.

**Discharges of industrial waste water containing dangerous substances; discharges into the soil, subsoil and underwater; discharges into sea waters by vessels or aircraft** (Legislative Decree no. 152/2006, Article 137)

Whoever opens a new industrial wastewater system or in any case discharges new industrial wastewater without authorisation, or continues to carry out or keeps such a system after the authorisation has been either suspended or revoked, shall be punished

Whoever, except for the cases referred to in paragraph 5, is responsible for discharging industrial wastewater containing dangerous substances included in the families or groups of substances indicated in charts 5 and 3/A of Annex 5 to the third part of this decree without observing the authorisation provisions or other provisions drawn up by the competent authorities in accordance with article 107, paragraph 1, and article 108, paragraph 4, shall be punished.

Whoever breaches the provisions on the installation and the management of the automatic checks or the obligation to keep the results of those checks as referred to in article 131 shall be punished.

Whoever is responsible for discharging industrial waste water discharge shall be punished if the same exceeds the thresholds established in Chart 3 or, in the case of discharging on land, Chart 4 of Annex 5 in part three of this Decree, **or exceeds the more restrictive limits established by regional authorities or the authorities of independent provinces or competent authorities**, in accordance with Article 107(1) in relation to the substances listed in Chart 5 of Annex 5 in part three of this Decree.

**Unauthorised waste management activities** (Article 256 of Legislative decree no. 152 of 03 April 2006);

Whoever is involved in collecting, transporting, recovering, disposal, trading and brokerage of waste without the required authorisation, registration or communication as referred to in articles 208, 209, 210, 211, 212, 214, 215 and 216, shall be punished.

The penalties shall be applied to the owners of companies and the managers of organisations who abandon or dump waste in an uncontrolled way, or dump it into surface or ground water in violation of the ban referred to in article 192, paragraphs 1 and 2.

Whoever sets up or manages a non-authorised landfill shall be punished.

Whoever, in violation of the ban referred to in article 187, carries out prohibited mixing of waste, shall be punished.

Whoever temporarily stores medical waste at the location where medical waste is produced, in violation of the provisions referred to in article 227, paragraph 1, letter b), shall be punished

Whoever breaches the obligations under articles 231, paragraphs 1, 8 and 9, 233, paragraphs 12 and 13, and 234, paragraph 14, shall be punished.

The individuals referred to in articles 233, 234, 235 and 236 who do not comply with the payment obligation provided for therein shall be punished.

**Pollution of the soil and subsoil, surface water or underwater** Leg. Decree no. 152/2006 Article 257).

Whoever causes pollution to the soil, subsoil, surface waters or ground waters by exceeding risk threshold concentrations shall be punished if they do not arrange for the land in question to be decontaminated in accordance with the project approved by the competent authorities as part of the proceeding referred to in articles 242 et seq.

**Violation of the obligations to provide communications, to keep compulsory registers and submit reporting forms** (Article 258 of Legislative Decree no. 152 of 3 April 2006);

Persons referred to in Article 189(3) who do not provide the communication referred to therein or provide it in an incomplete or inaccurate manner shall be punished.

Whoever fails to keep or maintains the charge and discharge book referred to in Article 190(1) in an incomplete manner shall be punished.

Whoever carries out the transport of waste without the form referred to in Article 193 or indicates incomplete or inaccurate data on the forms shall be punished.

**Illegal waste traffic** (Article 259 of Legislative decree no. 152 of 3 April 2006);

Whoever transports waste so as to constitute illegal traffic pursuant to article 26 of the Regulation (EEC) no. 259 dated 1 February 1993 or delivers any waste listed in Attachment II to said regulation in breach of article 1, paragraph 3, letters a), b), c) and d) of said regulation, shall be punished.

**False information on the nature, composition and chemical-physical characteristics of waste when drawing up a waste analysis certificate; inclusion in the SISTRI of a false waste analysis certificate;**

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**omission or fraudulent alteration of the paper copy of the SISTRI report – waste handling area** (Article 260 bis)

Whoever must but does not enrol in the waste traceability control system (SISTRI) referred to in article 188-bis, paragraph 2, letter a), within the deadlines provided, shall be punished.

Whoever fails to pay for the enrolment in the waste traceability control system within the deadlines provided shall be punished.

Whoever fails to fill in the hard copy log or the SISTRI - handling area data sheet, in accordance with the deadlines, procedures and modalities set by the control IT system referred to in paragraph 1, or provides said system with incomplete or incorrect information, fraudulently alters any of the ancillary technological devices of the control IT system mentioned above, or prevents it from functioning properly in any way, shall be punished.

Any transporter who during transport uses a paper copy of the certificate containing false information shall be punished.

**Waste traceability control IT system** (Article 260-bis of Legislative decree no. 152 of 3 April 2006);

This Article shall be deemed to have been repealed pursuant to the repeal of Article 36 of Legislative Decree 2010 no. 205 as provided by article 6 paragraph 2 of Decree Law no. 135 of 14 December 2018, as amended by the annex to the conversion law no. 12 of 11 February 2019, effective as of 1 January 2019.)

**Intentional pollution caused by vessels** (Article 8 of Legislative Decree no. 202 of 6 November 2007, - Implementation of Directive 2005/35/EC regarding pollution caused by vessels and consequent penalties).

The Captain of a boat sailing any flag, and the members of the crew, the boat owner and shipping company, in case that the breach was committed with their cooperation and they violate by fault the provisions of art. 4. shall be punished.

**Negligent pollution caused by vessels** (Article 9 of Legislative Decree no. 202 of 6 November 2007, - Implementation of Directive 2005/35/EC regarding pollution caused by vessels and consequent penalties)

The Captain of a boat sailing under any flag, and the members of the crew, the boat owner and shipping company, in case that the breach was committed with their cooperation and they violate by fault the provisions of art. 4 shall be punished.

**Prohibitions concerning substances detrimental to the ozone layer (Stratospheric ozone and Environmental Protection Measures)** Article 3 of Law no. 549 of 28 December 1993)

The production, consumption, import, export, possession and sale of ozone-depleting substances, listed in Table A attached to Law 549/1993, are regulated by the provisions of Regulation (EC) no. 3093/94 (Council Directive of 15 December 1994 on ozone-depleting substances).

As of the date this law came into force, it is strictly prohibited to authorise systems that foresee the use of the substances listed in Table A attached to the Law, under the provision of Regulation (EC) no. 3093/94.

**Art. 25-duodecies of Legislative Decree no. 231 of 8 June 2001**

Employment of subjects from other countries who are illegal immigrants (Art. 25-duodecies of Legislative Decree no. 231 of 8 June 2001).

**Provisions against illegal immigration** (Article 12 of Legislative decree no. 286 of 25 July 1998);

Whoever promotes, manages, organises, funds or performs the transport of foreign people in the Country or commits other actions aimed at causing them to illegally enter the Country, or any other Country the person is not a citizen of or is not entitled to be a permanent resident of, shall be punished.

Unless the fact constitutes a more serious crime, whoever in violation of the provisions of this consolidated act, promotes, manages, organises, funds or performs the transport of foreign people in the Country or commits other actions aimed at causing them to illegally enter the Country, or any other Country the person is not a citizen of or is not entitled to be a permanent resident of shall be punished if:

- a. the fact refers to the illegal entrance or stay in the Country of five or more persons;
- b. the transported person was exposed to life threatening danger in order to gain illegal entry or stay in the Country;
- c. the transported person was exposed to degrading or inhumane treatment in order to gain illegal entry or stay;
- d. the crime is committed by three or more persons in association or using international transport services or forged or altered or illegally obtained documents;
- e. those committing the act have access to weapons or explosive materials.

**Employment of illegally staying third-country nationals** (Art. 22 of Legislative decree no. 286 of 25 July 1998)

Employers who employ foreign nationals without the permit of stay mentioned herein, or whose permit has expired and no renewal has been applied for as per the law, has been revoked or canceled, shall be punished.

**Article 25-terdecies of legislative decree no. 231 of 8 June 2001,**

Racism and xenophobia

**Propaganda and instigation to commit a crime for reasons of racial, ethnic or religious discrimination** (Article 604-bis Criminal Code)

Unless the fact constitutes a more serious offence, any person shall be punished in relation to:

- a. All conduct of propaganda, instigation, incitement, commission, organisation, association, movement or group founded on racial, ethnic, national or religious grounds.



- b. Those that in any way instigate or commit violence or acts provoking violence for racial, ethnic, national or religious reasons.

All organisation, association, movement or group that includes incitement of discrimination or violence for racial, ethnic, national or religious reasons amongst its aims is prohibited. Those participating in such organisations, associations, movements or groups, or promoting their activities, shall be punished even for their mere participation or support. Those who promote or manage such organisations, associations, movements or groups shall be punished.

**Article 25-quaterdecies of legislative decree no. 231 of 8 June 2001.**

Fraud in sporting competitions, illegal betting and gambling using prohibited devices.

**Fraud in sports events** (Article 1 of Legislative decree no. 401 of 13 December 1989);

Whoever offers or promises money or other benefit or advantage to any of the participants in a sports competition organised by the federations recognised by the Italian National Olympic Committee (CONI), by the Italian Union for the increase of horse breeds (UNIRE) or by other sporting entities recognised by the State and the relative satellite associations, in order to achieve a result different from that which would be the consequence of a correct and fair competition, or pursue fraudulent facts aimed at achieving the same purpose.

**Gambling and betting crimes** (Article 1 of Legislative decree no. 401 of 13 December 1989);

1. Whoever organises unlawful gambling or betting activities or competitions reserved to the State or other bodies shall be punished.

The same punishment applies to anyone who organises bets or prediction competitions on sports activities managed by the Italian National Olympic Committee (CONI), the organisations dependent on it or by the Italian Union for the increase of horse breeds (UNIRE)

Whoever illegally practices the organisation of public bets on other competitions of people or animals and games of skill shall be punished.

The same sanctions apply to anyone who sells on national territory, without authorisation from the Customs and Monopolies Agency, lottery tickets or similar events of fate of foreign states, as well as anyone who participates in such operations by collecting bets and the accreditation of the relative winnings and the promotion and advertising carried out by any means of dissemination.

Whoever organises, exercises and collects remotely, without the required concession, any game established or regulated by the Customs and Monopolies Agency shall be punished. Whoever, even if the holder of the prescribed concession, organises, exercises and collects remotely any game established or regulated by the Customs and Monopolies Agency with methods and techniques different from those provided by law shall be punished.

2. Whoever, when it comes to competitions, games or bets managed in the manner referred to in paragraph 1, and outside the cases of competition in one of the offences provided for by the same, anyone in any way gives publicity to their exercise shall be punished.
  3. Whoever participates in competitions, games, bets managed in the manner referred to in paragraph 1, except in cases of competition in one of the offences envisaged by the same shall be punished.
  4. The provisions of paragraphs 1 and 2 also apply to games of chance carried out by means of the devices prohibited by article 110 of the Royal Decree of 18 June 1931, no. 773, as modified by law 20 May 1965, n. 507 and as last modified by article 1 of law 17 December 1986, no. 9043
- 4/b The penalties referred to in this article are applied to anyone, without a concession, authorisation or license pursuant to article 88 of the consolidated text of the public security laws, approved by royal decree of 18 June 1931, no. 773, and subsequent modifications, carry out in Italy any activity organised in order to accept or collect or in any case favour the acceptance or in any way the collection, even by telephone or telematic means, of bets of any kind by anyone accepted in Italy or abroad.
- 4-ter. Without prejudice to the powers attributed to the Ministry of Finance by article 11 of the decree law of 26 February 1994, no. 133, and in application of article 3, paragraph 228 of the law of 28 December 1995, n. 549, the sanctions referred to in this article apply to anyone who collects or books bets from the lot, bets or bets by telephone or telematics, if without the specific authorisation of the Ministry of Economy and Finance Customs and monopolies agency to use these means for the aforementioned collection or booking.

#### Article 25-quinquiesdecies of legislative decree no. 231 of 8 June 2001,

##### **Fraudulent declaration through the use of invoices or other documents for non-existent operations** (Article 2 of Legislative Decree no. 74 of 10 March 2000)

1. Whoever, in order to evade taxes on income or added value, using invoices or other documents for non-existent transactions, is punished in one of the declarations relating to said taxes fictitious passive elements shall be punished.
2. The fact is considered committed by making use of invoices or other documents for non-existent transactions when such invoices or documents are recorded in the obligatory accounting records, or are held for the purpose of proof against the financial administration.

##### **Fraudulent declaration through other devices** (Article 3 of Legislative Decree no. 74 of 10 March 2000)

1. Aside of the cases provided for in article 2, it is punished anyone who, in order to evade income or value added taxes, by carrying out simulated operations objectively or subjectively or by using false documents or other fraudulent means suitable to hinder the assessment and to mislead the financial administration, indicate 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 and deemed fictitious, when, jointly:
  - a) the tax evaded is higher, with reference to each of the individual taxes, to € 30,000.00;

- b) the total amount of the active elements subtracted from the tax, also by indicating fictitious passive elements, is greater than five percent of the total amount of the active elements indicated in the declaration, or in any case, exceeds € 1,500,000, 00, i.e. if the total amount of receivables and fictitious withholding taxes decreasing the tax, is greater than five percent of the amount of the tax itself or in any case at € 30,000.00.
2. The fact is considered committed by making use of false documents when these documents are recorded in the mandatory accounting records or are held for evidence against the financial administration.
  3. For the purposes of applying the provision of paragraph 1, the mere violation of the invoicing and annotation obligations of the active elements in the accounting records or the mere indication in the invoices or in the annotations of active elements lower than the actual ones do not constitute fraudulent means.

**Issuing of invoices or other documents for non-existent transactions** (Article 8 of Legislative Decree no. 74 of 10 March 2000)

1. Whoever who issues or releases invoices or other documents for non-existent transactions to allow third parties to evade income tax or value added tax shall be punished.
2. For the purposes of applying the provision set forth in paragraph 1, the issuing of multiple invoices or documents for non-existent transactions during the same tax period is considered as a single offence.

**Concealment or destruction of accounting documents** (Article 10 of Legislative Decree no. 74 10 March 2000)

Unless the fact constitutes a more serious offence, it is punished anyone who, in order to evade taxes on income or value added, or to allow evasion to third parties, conceals or destroys all or part of the accounting records or documents of which retention is mandatory, so as not to allow the reconstruction of incomes or turnover.

**Fraudulent removal from the payment of taxes** (Article 11 of Legislative Decree no. 74 of 10 March 2000)

1. Whoever anyone who, in order to avoid paying income tax or value added tax or interest or administrative penalties relating to such taxes for a total amount exceeding € 50,000.00, simulates alienates or performs other fraudulent acts on their own or on others suitable to make the compulsory collection procedure in whole or in part ineffective shall be punished.
2. Whoever in order to obtain for himself or for others a partial payment of taxes and related accessories, accounts in the documentation presented for the purposes of the tax transaction procedure active elements for an amount lower than the actual amount or fictitious passive elements for a total amount greater than € 50,000.00 shall be punished.

**False declarations** (Article 4 of Legislative Decree no. 74 of 10 March 2000 - introduced by Legislative Decree no. 75/2020)

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1. Punishment applies to whoever, in order to evade taxes on income or VAT, indicates in a tax return assets for a total amount that is lower the real one or fictitious liability items when, jointly:
  - a. the tax evaded is higher, with reference to each of the individual taxes, than Euro 100,000;
  - b. the total amount of the assets deducted from taxation, also by indicating non-existent liabilities, is more than 10% of the total amount of the assets indicated in the declaration, or in any case more than Euro 2 million.
- 1-bis. For the purposes of applying the provision of paragraph 1, the incorrect classification, the assessment of objectively existing assets or liabilities shall not be taken into account, in respect of which the criteria actually applied has in any case been indicated in the balance sheet or in other documentation relevant to tax purposes, infringement of the criteria used for determining the exercise of competence, non-inference, and non-deductibility of real liabilities.
- 1-ter. Aside from the cases referred to in paragraph 1-bis, the total of the valuations differ by less than 10% from the correct ones shall not give rise to punishable facts. The amounts included in this percentage shall not be taken into account when verifying that the punishable thresholds referred to in points (a) and (b) of paragraph 1 have been exceeded.

**Omission of tax return statements** (Article 5 of Legislative Decree no. 74 of 10 March 2000 - introduced by Legislative Decree no. 75/2020)

1. Whoever, in order to evade taxes on income or VAT, does not submit a mandatory tax return form for such taxes shall be punished when the evaded tax, for each individual tax, is above Euro 50,000.
- 1-bis. Any person who does not submit a mandatory substitute tax return form shall be punished if the amount of withholding tax is more than Euro 50,000.
2. For the purposes of paragraphs 1 and 1-a, the tax return statement submitted within 90 days of the expiry of the time limit, or not signed or not prepared on a printed form conforming to the prescribed model shall not be considered to be omitted.

**Unlawful compensation** (Article 10-quater Legislative Decree no. 74 of 10 March 2000 - introduced by Legislative Decree no. 75/2020)

1. Whoever does not pay the amounts due, using in compensation, in accordance with Article 17 of Legislative Decree no. 241 of 9 July 1997, undue receivables for an annual amount exceeding Euro 50,000 shall be punished.
2. Whoever does not pay the amounts due, using in compensation, in accordance with Article 17 of Legislative Decree no. 241 of 9 July 1997, non-existent credits for an annual amount exceeding Euro 50,000 shall be punished.

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