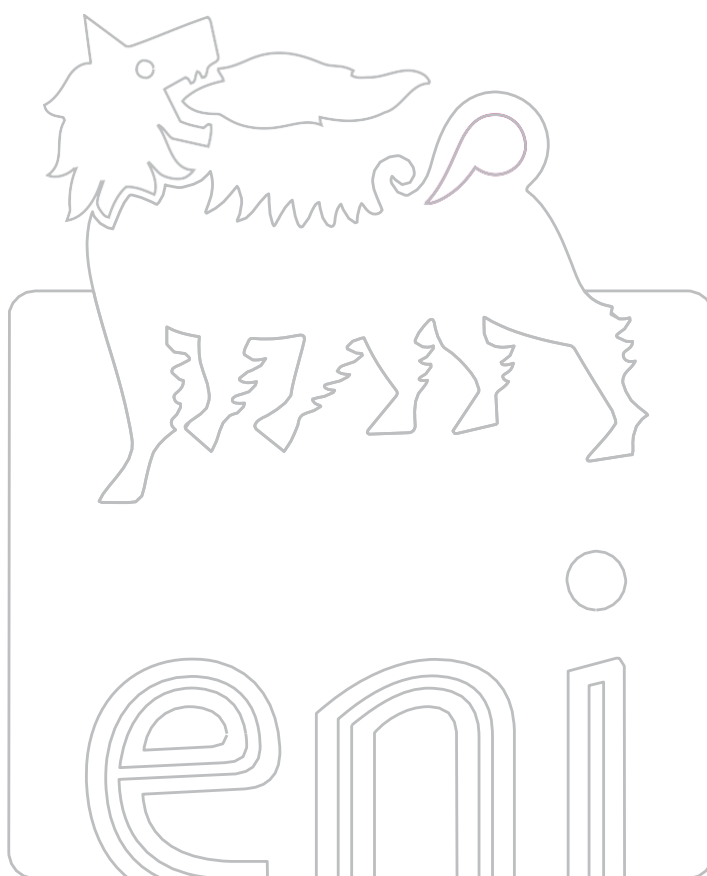


**Model 231 of Eni SpA**  
REGULATORY FRAMEWORK  
APPENDIX



Last update: 18<sup>th</sup> July 2025

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## The Italian Legislative Decree no. 231/2001

### Introduction

The Legislative Decree no. 231 of 8 June 2001, "Regulations on the administrative liability of legal entities, companies and associations, including those without legal personality" (hereinafter, also the "Decree"), has its origin in certain international and EU conventions ratified by Italy<sup>1</sup>, which stipulate that certain forms of liability of collective entities are introduced for some types of crime.

In accordance with the provisions of the Explanatory Report ("Relazione Illustrativa") to the Decree, this liability is intended as a *tertium genus* with respect to the criminal and administrative system. In point of fact, far from fully identifying with it with one of them, it combines their main features: preventive effectiveness and maximum guarantee.

Pursuant to the Italian Legislative Decree no. 231 of 2001, the legal entities falling under the regulation may be held "liable" for certain crimes committed or attempted, in their interest or for their benefit, by members of top management and by those who are subject to the management or supervision of the latter. Once the legal entity's liability has been ascertained (autonomous from the natural person's liability), it may be subject to financial penalties and to interdictions.

The liability is however excluded if the legal entity has, among other things, before the commission of the crime, adopted and effectively implemented appropriate organisation, management and control models apt to prevent the crimes themselves.

Under paragraph 3 of Art. 6, the Decree stipulates that the aforementioned organisational models can be adopted, complying with the relevant eligibility requirements, on the basis of the codes of conduct drawn up by the entity's representative associations<sup>2</sup>.

### Criteria for the imputation of the liability

In order for the legal entity to be considered liable, the Decree therefore requires the existence of objective and subjective imputation criteria (in the broader sense, as this refers to *entities*).

With regard to the first, the crime must be committed in the interests or for the advantage of the legal entity.

The criteria of interest refers to the *purpose* – even if non-exclusive – with which the unlawful act was carried out.

The criterion of advantage, on the other hand, refers to the *positive result* that the legal entity has objectively obtained from the crime committed, regardless of the intention of the person committing it. The legal entity is not liable if the unlawful act was committed in the exclusive interest of the person or of third parties.

The second objective imputation criterion refers to the commission of the crime, in its interest or for its advantage, by one or more qualified parties, i.e.:

1. "By individuals who hold the position of representatives, directors or managers of the entity or of one of its organizational units that enjoys financial and functional independence, in addition to individuals who are responsible for the management or control of the entity" (i.e. persons in "senior positions" or "top management"); Art. 5, paragraph 1, letter a), Leg. Decree 231/2001);
2. "by individuals subject to the management or supervision of one of the persons/entities referred to in letter a)" (i.e. individuals subject to the management of others; Article 5, paragraph (1), letter (b) of Leg. Decree 231/2001).

The entity's *fault*, as a subjective criterion of imputation, refers to an incorrect company policy and/or structural shortcomings in the company's organisation, to the extent that they are inappropriate to prevent the occurrence of the crime.

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<sup>1</sup> In particular: Brussels Convention of 26 July 1995; Brussels Convention of 26 May 1977; OECD Convention of 17 September 1997.

<sup>2</sup> See, by way of example, the "Guidelines for the construction of organisational, management and control models pursuant to Italian Legislative Decree no. 231/2001" issued on 7 March 2002 and most recently updated in January 2021.



For crimes committed by the top management, the Decree introduces a sort of *presumption of liability for the legal entity*, which needs to demonstrate that the conditions referred to in Art. 6 of the Decree exist (jointly).

Otherwise, for crimes committed by persons subject to the management of others, the burden of proof is reversed. For this reason, the legal entity can *only* be called to account if it has been ascertained that the crime was committed due to a breach of the management or supervision obligations.

This circumstance is deemed excluded, if the legal entity has adopted and effectively implemented a Model that is appropriate in terms of its preventive effectiveness, subsequent to the crime being committed.

### **Crimes committed abroad**

The entity may be called on to answer in Italy for the crimes contemplated by the same Legislative Decree no. 231 of 2001, which were committed abroad, where the substantive and procedural conditions provided for under Art. 4 of Legislative Decree n. 231 of 2001 are met.

According to the most recent case-law, there is liability pursuant to Italian Legislative Decree n. 231 of 2001 before the Italian courts, both i) for legal entities that have their registered office abroad, for acts committed in a minor part in Italy, and ii) for legal entities that have their registered office in Italy for acts of crimes committed entirely abroad.

With regard to the legal entities under ii), in order to avoid having an organisational deficit, which could result in a judgment regarding the inappropriate nature of the Model 231, adequate procedures must be adopted and implemented to prevent the risk of breach of the Model abroad.

### **Suitability assessment**

The activity carried out by the criminal judge to verify the existence of administrative liability profiles against the company, refers to two aspects: i) ascertaining whether the crime committed falls within the scope of application of the Decree; ii) a "suitability assessment" of the organisational model adopted by the company.

The suitability assessment must be formulated according to an *ex ante* criterion. The judge ideally envisages himself in the reality of the business existing at the time when the crime occurred, to assess whether the Model adopted was adequate.

In other words, the Organisational Model will be deemed suitable before the crime is committed, it is effectively able to eliminate or at least, reduce the risk of the crime subsequently occurred.

## SUMMARY LIST OF CRIMES

The types of *crimes in relations with the Public Administration* (Articles 24 and 25 of Italian Legislative Decree 231/2001)

- *Embezzlement of public disbursements* (Art. 316-bis of the Italian Criminal Code);
- *Unlawful receipt of public disbursements* (Art. 316-ter of the Italian Criminal Code);
- *Aggravated fraud against the State or other public body or of the European Union* (Art. 640, paragraph 2 no. 1 of the Italian Criminal Code);
- *Aggravated fraud to obtain public disbursements* (Art. 640-bis of the Italian Criminal Code);
- *Computer fraud* (Art. 640-ter of the Italian Criminal Code);
- *Fraud in public procurements* (Art. 356 of the Italian Criminal Code);
- *Fraud against the European Agricultural Fund* (Article 2 of Law no. 898/1986);
- *Concussion* (Art. 317 of the Italian Criminal Code);
- *Corruption in exercising a function and scope of application* (Art. 318 and 320 of the Italian Criminal Code);
- *Corruption for an act in breach of official duties, aggravating circumstances and scope of application* (Articles 319, 319 bis and 320 of the Italian Criminal Code);
- *Corruption in judicial proceedings* (Art. 319-ter of the Italian Criminal Code);
- *Unlawful inducement to give or promise benefits* (Art. 319-quater of the Italian Criminal Code);
- *Corruption of a public official* (Art. 320 of the Criminal Code)
- *Penalties for the corruptor* (Art. 321 of the Italian Criminal Code);
- *Incitement to corruption* (Art. 322 of the Italian Criminal Code);
- *Embezzlement, concussion, undue inducement to give or promise benefits, corruption and inducement to corruption of members of the International Courts or bodies of the European Communities or of international parliamentary assemblies or of international organisations and officials of the European Communities and foreign States* (Art. 322-bis of the Italian Criminal Code);
- *Trafficking in illicit influence* (Art. 346-bis of the Italian Criminal Code);
- *Embezzlement* (Art. 314 paragraph 1 of the Italian Criminal Code);
- *Unlawful destination of money or movable property* (Art. 314-bis of the Italian Criminal Code);
- *Embezzlement by taking advantage of third-party errors* (Art. 316 of the Italian Criminal Code);
- *Disruption of public tenders* (Art. 353 of the Italian Criminal Code);
- *Disruption of the contractor selection process* (Art. 353-bis of the Italian Criminal Code).

The cases of *computer crimes and unlawful data processing* (Art. 24-bis of Italian Legislative Decree 231/2001)

- *(Falsification of) Computer documents* (Art. 491-bis of the Italian Criminal Code)
- *Computer Documents* (Art. 491- bis of the Italian Criminal Code). The law applies criminal status to the commission of crimes of falsification based on the use of electronic documents. The crimes of falsification referred to are as follows:

- *Material falsification committed by the public official in public deeds (Art. 476 of the Italian Criminal Code);*
- *Material falsification committed by the public official in certificates or administrative authorisations (Art. 477 of the Italian Criminal Code);*
- *Material falsification committed by the public official in authenticated copies of public or private deeds and in certifications regarding the content of deeds (Art. 478 of the Italian Criminal Code);*
- *Ideological falsification committed by the public official in public deeds (Art. 479 of the Italian Criminal Code);*
- *Ideological falsification committed by the public official in certificates or administrative authorisations (Art. 480 of the Italian Criminal Code);*
- *Ideological falsification in certificates committed by persons performing a service in the public interest (Art. 481 of the Italian Criminal Code);*
- *Material falsification committed by a private individual (Art. 482 of the Italian Criminal Code);*
- *Ideological falsification committed by a private individual in public deeds (Art. 483 of the Italian Criminal Code);*
- *Falsification in registers and notifications (Art. 484 of the Italian Criminal Code);*
- *Falsification on a signed blank sheet. Public deed (Art. 487 of the Italian Criminal Code);*
- *Other falsifications on a signed blank sheet. Applicability of provisions on material falsification (Art. 488 of the Italian Criminal Code);*
- *Use of a false deed (Art. 489 of the Italian Criminal Code);*
- *Suppression, destruction and concealment of genuine deeds (Art. 490 of the Italian Criminal Code);*
- *Authenticated copies taking the place of the missing originals (Art. 492 of the Italian Criminal Code);*
- *Falsification committed by public officials in charge of a public service (Art. 493 of the Criminal Code);*
- *Unlawful access to an electronic or telematic system (Art. 615-ter of the Italian Criminal Code);*
- *Unlawful possession, dissemination and installation of equipment, codes and other means for accessing IT or telematic systems (Art. 615-quater of the Italian Criminal Code);*
- *Unlawful possession, dissemination and installation of computer equipment, devices or programmes aimed at damaging or disrupting a computer or telematic system (Art. 615-quinquies of the Italian Criminal Code);*
- *Unlawful interception, impediment or disruption of computer or electronic communications (Art. 617-quater of the Italian Criminal Code);*
- *Unlawful possession, dissemination and installation of equipment and other means designed to intercept, prevent or disrupt computer or electronic communications (Article 617-quinquies of the Criminal Code);*
- *Cyber extortion (Art. 629, par. 3, of the Italian Criminal Code)*
- *Damage to information, data and computer programmes (Art. 635-bis of the Italian Criminal Code);*
- *Damage to information, data and computer programmes used by the State or by other public bodies or in any case in the public interest (Art. 635-ter of the Italian Criminal Code);*
- *Damage to computer and electronic systems (Art. 635-quater of the Italian Criminal Code);*

- *Damage to public interest computer and electronic systems (Art. 635-quinquies of the Italian Criminal Code);*
- *Computer fraud by the provider of electronic signature certification services (Art. 640-quinquies of the Italian Criminal Code);*
- *Breach of the regulations on the national and cybernetic security perimeter (Art. 1 Law 133/2019).*

#### **The cases of organised crime offences (Art. 24-ter of Italian Legislative Decree no. 231/2001)**

- *Criminal association, also for the purposes to commit some of the crimes referred to in Articles 600, 601, 601-bis and 602, as well as in Article 12, paragraph 3-bis, of the Consolidated Text of provisions concerning the regulation of immigration and rules on the status of foreigners, pursuant to Italian Legislative Decree no. 286 of 25 July 1998, as well as in Articles 22, paragraphs 3 and 4, and 22-bis, paragraph 1 of Law no. 91 of 1 April 1999 (Article 416 of the Criminal Code);*
- *Mafia-type associations, including foreign associations (Art. 416-bis of the Italian Criminal Code);*
- *Political-Mafia voting exchange (Art. 416-ter of the Italian Criminal Code);*
- *Kidnapping persons for the purpose of extortion (Art. 630 of the Italian Criminal Code);*
- *Association for the purposes of the unlawful trafficking of narcotic drugs or psychotropic substances (Article 74 of Italian Presidential Decree no. 309 of 9 October 1990);*
- *Crimes of unlawful manufacture, introduction into the country, sale, transfer, possession and carrying in a public place or place open to the public of weapons of war or war-type weapons or their parts, explosives, clandestine weapons as well as multiple common firearms, excluding those in article 2, paragraph three of Law no. 110 of 18 April 1975 (art. 407, paragraph 2, letter a), number 5) of the Italian Criminal Procedure Code).*

#### **The cases of counterfeiting money, public credit cards, revenue stamps and identification instruments or marks (Art. 25-bis of Italian Legislative Decree no. 231/2001)**

- *Counterfeiting of money, spending and introduction into the country of counterfeited money with prior agreement (Art. 453 of the Italian Criminal Code);*
- *Alteration of money (Art. 454 of the Italian Criminal Code);*
- *Spending and introduction into the country of counterfeited money, without agreement (Art. 455 of the Italian Criminal Code);*
- *Spending of counterfeited money received in good faith (Art. 457 of the Italian Criminal Code);*
- *Falsification of revenue stamps, introduction into the country, purchase, possession and circulation of counterfeited revenue stamps (Art. 459 of the Italian Criminal Code);*
- *Counterfeiting of watermarked paper used in the manufacture of public credit cards or revenue stamps (Art. 460 of the Italian Criminal Code);*
- *Manufacture or possession of watermarks or instruments intended for counterfeiting money, revenue stamps or watermarked paper (Art. 461 of the Italian Criminal Code);*
- *Use of counterfeited revenue stamps (Art. 464 of the Italian Criminal Code);*
- *Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs. (Art. 473 of the Italian Criminal Code);*
- *Introduction into the country and trading in products with false marks (Art. 474 of the Italian Criminal Code).*

The cases of *crimes against industry and commerce* (Art. 25-bis.1 of Italian Legislative Decree no. 231/2001)

- *Disruption of the freedom of industry or of commerce* (Art. 513 of the Italian Criminal Code);
- *Unlawful competition with threats or violence* (Art. 513-bis of the Italian Criminal Code);
- *Fraud against national industries* (Art. 514 of the Italian Criminal Code);
- *Fraud in trade* (Art. 515 of the Italian Criminal Code);
- *Sale of non-genuine food substances as genuine* (Art. 516 of the Italian Criminal Code);
- *Sale of industrial products with false markings* (Art. 517 of the Italian Criminal Code);
- *Manufacture and trade of goods made by infringing industrial property rights* (Art. 517-ter of the Italian Criminal Code);
- *Counterfeiting geographical indications or designations of origin of agri-food products* (Art. 517 quater of the Italian Criminal Code).

The cases of *corporate crimes* (Art. 25-ter of Italian Legislative Decree no. 231/2001)

- *False corporate communications* (Articles 2621 and 2622 of the Italian Civil Code);
- *Minor events* (Art. 2621-bis of the Italian Civil Code);
- *Falsification of reports and communications by those responsible for the statutory audit* (Art. 27 of Italian Legislative Decree no. 39/2010)<sup>3</sup>;
- *False corporate communications for listed companies* (Art. 2622 of the Italian Civil Code)
- *False prospectus* (Art. 2623 of the Italian Civil Code)<sup>4</sup>;
- *Obstructed control* (Art. 2625 of the Italian Civil Code);
- *Unlawful restitution of contributions* (Art. 2626 of the Italian Civil Code);
- *Unlawful distribution of profits or reserves* (Art. 2627 of the Italian Civil Code);
- *Unlawful transactions on company shares, shareholdings or on the controlling company's shares* (Art. 2628 of the Italian Civil Code);
- *Transactions in prejudice to creditors* (Art. 2629 of the Italian Civil Code);
- *Failure to communicate a conflicts of interest* (Art. 2629-bis of the Italian Civil Code);
- *Fictitious capital formation* (Art. 2632 of the Italian Civil Code);
- *Unlawful distribution of corporate assets by liquidators* (Art. 2633 of the Italian Civil Code);
- *Corruption among private individuals* (Art. 2635 of the Italian Civil Code);
- *Incitement to corruption among private individuals* (Art. 2635-bis of the Italian Civil Code).
- *Unlawful influence on the shareholders' meeting* (Art. 2636 of the Italian Civil Code);
- *Market rigging* (Art. 2637 of the Italian Civil Code);

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<sup>3</sup> Art. 37, paragraphs 34 and 35 of Italian Legislative Decree no. 39 of 27 January 2010, implementing Directive 2006/43/EC on the statutory audit, repealed Article 2624 of the Italian Civil Code, was not coordinated with Article 25-ter of Legislative Decree 231/01: according to the applicable principle of certainty in criminal law, the aforementioned case that is the subject of the recent legislative intervention should therefore no longer be included in the catalogue of crimes applicable to an entity's administrative liability, however it is referred to in Art. 27 of Legislative Decree no. 39/2010.

<sup>4</sup> Article 34, paragraph 2, of Italian Law no. 262/2005 repealed Article 2623 of the Italian Civil Code, which punished the crime in question and the criminal case – previously sanctioned pursuant to the repealed law – is currently contemplated and sanctioned under Article 173-bis of the Consolidated Law on Finance. It should be noted, with reference to the predicate crimes of administrative liability, that Article 25-ter of the aforementioned Decree currently refers to the repealed civil law, but does not refer to the crime introduced by Law no. 262/2005. The amendments to legislation therefore seem to eliminate corporate administrative liability pursuant to Art. 25-ter of the Decree with reference to the crime of falsification in the prospectus.

- *Obstructing the public supervisory authorities from exercising its functions (Article 2638 of the Italian Civil Code);*
- *False or omitted statements for the purpose of obtaining the preliminary certificate (Art. 54 of Italian Legislative Decree no. 19/2023).*

**The cases of crimes for the purposes of terrorism or subversion of the democratic order (Art. 25-quater of Italian Legislative Decree no. 231/2001)**

- *Subversive associations (Art. 270 of the Italian Criminal Code);*
- *Associations for the purpose of terrorism, including international terrorism or subversion of the democratic order (Article 270-bis of the Criminal Code);*
- *Aggravating and mitigating circumstances (Art. 270-bis 1 of the Italian Criminal Code);*
- *Assistance to associates (Art. 270-ter of the Italian Criminal Code);*
- *Recruitment for the purposes of terrorism, including international terrorism (Article 270-quater of the Criminal Code);*
- *Training in activities for the purposes of terrorism, including international terrorism (Article 270-quinquies of the Criminal Code);*
- *Financing of conducts for the purpose of terrorism (Art. 270-quinquies 1 of the Italian Criminal Code);*
- *Theft of goods or money subject to seizure (Art. 270-quinquies 2 of the Italian Criminal Code);*
- *Possession of material for terrorist purposes (270 quinquies.3 of the Italian Criminal Code);*
- *Conducts for the purpose of terrorism (Article 270-sexies of the Italian Criminal Code)*
- *Attack for the purposes of terrorism or subversion (Art. 280 of the Italian Criminal Code);*
- *Act of terrorism with lethal or explosive devices (Art. 280-bis of the Italian Criminal Code);*
- *Acts of nuclear terrorism (Art. 280-ter of the Italian Criminal Code);*
- *Kidnapping persons for the purpose of terrorism or subversion (Art. 289-bis of the Italian Criminal Code);*
- *Kidnapping persons for the purpose of coercion (Art. 289-ter of the Italian Criminal Code);*
- *Incitement to commit any of the crimes provided for in sections one and two (Art. 302 of the Italian Criminal Code);*
- *Political conspiracy by agreement (Art. 304 of the Italian Criminal Code);*
- *Political conspiracy through association (Art. 305 of the Italian Criminal Code);*
- *Armed gang: formation and participation (Art. 306 of the Italian Criminal Code);*
- *Assistance to participants to conspiracies or armed gangs (Art. 307 of the Italian Criminal Code);*
- *Manufacture or possession of explosive materials (Article 435 of the Italian Criminal Code);*
- *Seizure, hijacking and destruction of an aircraft (Art. 1. Law no. 342/1976);*
- *Damage to ground installations (Art. 2. Law no. 342/1976);*
- *Sanctions (Art. 3. Law no. 433/1989);*
- *Voluntary retraction (Art. 5 of Italian Legislative Decree no. 625/1979);*
- *Article 2 of the New York Convention of 9 December 1999.*

The cases of *crimes referring to female genital organs mutilation practices* (Art. 25-quater.1 of Italian Legislative Decree no. 231/2001)

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

The cases of *crimes against the individual personality* (Art. 25-quinquies of Italian Legislative Decree no. 231/2001)

- *Imposition or retaining in the condition of slavery or servitude* (Art. 600 of the Italian Criminal Code);
- *Child prostitution* (Art. 600-bis of the Italian Criminal Code);
- *Child pornography* (Art. 600-ter of the Italian Criminal Code);
- *Possession or access of pornographic material* (Art. 600-quater of the Italian Criminal Code);
- *Virtual pornography* (Art. 600-quater 1 of the Italian Criminal Code);
- *Tourism initiatives aimed at the exploitation of child prostitution* (Art. 600-quinquies of the Italian Criminal Code);
- *People trafficking* (Art. 601 of the Italian Criminal Code);
- *Trafficking in organs taken from a living person* (Art. 601-bis);
- *Purchase and sale of slaves* (Art. 602 of the Italian Criminal Code);
- *Unlawful brokering and exploitation of labour* (Art. 603-bis of the Italian Criminal Code);
- *Solicitation of minors* (Art. 609-undecies).

The cases of *market abuse crimes and offences* (Art. 25- sexies of Italian Legislative Decree no. 231/2001)

- *Abuse or unlawful disclosure of privileged information. Recommendation or induction of others to commit insider dealing* (Article 184 of the Consolidated Law on Finance);
- *Market manipulation* (Art. 185 of the Consolidated Law on Finance);
- *Market abuse offences* (Article 187-quinquies of the Consolidated Law on Finance):
  - *Prohibition of the abuse of privileged information and unlawful disclosure of privileged information* (Article 14 Reg. EU no. 596/2014);
  - *Prohibition of market rigging* (Art. 15 Reg. EU no. 596/2014)

The cases of *crimes committed in breach of regulations for the protection of occupational health and safety* (Art. 25-septies of Italian Legislative Decree no. 231/2001)

- *Involuntary manslaughter* (Art. 589 of the Italian Criminal Code);
- *Involuntary personal injury* (Art. 590 of the Italian Criminal Code).

The cases of *crimes of handling stolen goods, money laundering and use of money, goods or benefits with unlawful origins* (Art. 25-octies of Italian Legislative Decree no. 231/01)

- *Handling stolen goods* (Art. 648 of the Italian Criminal Code);
- *Money laundering* (Art. 648-bis of the Italian Criminal Code);
- *Use of money, goods or benefits with unlawful origins* (Art. 648-ter of the Italian Criminal Code);
- *Self-laundering* (Art. 648-ter 1 of the Italian Criminal Code).

The cases of crime relating to payment instruments other than cash and *fraudulent values transfer* (Article 25-octies.1 of Legislative Decree no. 231/01)

- *Undue use and falsification of payment instruments other than cash* (Article 493 of the Italian Criminal Code);
- *Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash* (Article 493-quater of the Italian Criminal Code);
- *Fraudulent values transfer* (Article 512-bis of the Italian Criminal Code);
- *Computer fraud aggravated by the carrying out of a transfer of money, of monetary value or of virtual currency* (Article 640-ter, paragraph II of the Italian Criminal Code).

The cases of *crimes referring to copyright infringements* (Art. 25- novies of Italian Legislative Decree no. 231/01)

- *Disseminating to the public, through an electronic network system, through connections of any kind, of protected intellectual works or parts thereof, including those not intended for publication, or usurping the authorship of the work, the deformation, mutilation or other modification of the work itself, if it brings offence to the honour or reputation of the author* (Article 171, paragraph 1, lett. a-bis) and 3) Italian Law no. 633/1941;
- *The unauthorised duplication for profit, of computer programmes or the importing, distribution, sale, possession for commercial or business purposes or the leasing, always in order to profit, of programmes contained in media not bearing the Italian Authors and Publishers Society [SIAE] mark, or of any kind of means intended solely to allow or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer programme* (Art. 171-bis, paragraph 1 of Law no. 633/1941);
- *The reproduction, transfer onto other media, distribution, communication, presentation or demonstration in public, in order to gain a profit, on media not bearing the SIAE mark, of a database in violation of the legal provisions protecting the author's rights* (Articles 64-quinquies and 64-sexies), or the extraction or reuse of the database in violation of the legal provisions protecting the rights of the maker of the database (Articles 102-bis and 102-ter), or the distribution, sale or lease of a database (Article 171-bis paragraph 2 of Law no. 633/1941);
- *If committed for profit and not for personal purposes, the unauthorised duplication, reproduction, transmission, dissemination to the public by any process, in whole or in part, or, even other the cases of complicity, the introduction into the territory of the State, the possession for sale, distribution, trade, lease or sale, public projection, transmission by means of television, radio, the public dissemination of an intellectual work intended for the television, cinematographic, sale or rental circuit, of discs, tapes or similar media or any other medium containing frames or videograms of similar musical, cinematographic or audiovisual works or sequences of moving images, literary, dramatic, scientific or teaching, musical or dramatic-musical works, multimedia, as well as any medium containing intellectual works which require the affixing of the SIAE mark, or devices or special decoding elements that allow access to an encrypted service without paying the required fee* (Art. 171-ter, lett. a), c), d), f), Law 633/1941);
- *Without an agreement with the lawful distributor, the retransmission or dissemination by any means, of an encrypted service received by means of equipment or parts of equipment able to decode conditional access transmissions* (Article 171-ter, lett. e) Law no. 633/1941);
- *The manufacture, importing, distribution, sale, rental, transfer for any reason, advertising for sale or rental, the possession for commercial purposes of any means or service able to facilitate the circumvention of the technological measures put in place to protect the works or the protected materials or the removal of electronic information on the rights management system* (Art. 171-ter, lett. f-bis) and h);
- *The unauthorised fixation, also in the manner indicated in paragraph 1 of Article 85-bis of the Consolidated Law on Public Security, referred to in Royal Decree no. 773 of 18 June 1931, on digital, audio, video or audiovisual media, in whole or in part, of a cinematographic, audiovisual or editorial work,*



or the reproduction, performance or communication to the public of the fixation that has been unauthorisedly performed (Article 171-ter, lett. h-bis);

- Failure to communicate to SIAE, the identification data of the media not subject to marking or false declarations (Art. 181-bis, paragraph 2) (Article 171-septies of Law no. 633/1941);
- The fraudulent production, sale, importing, promotion, installation, modification, public and private use of equipment or parts of equipment able to decode audiovisual transmissions with conditional access made by air, satellite, cable, in both analogue and digital format (Article 171-octies Law no. 633/1941).

**The case of the crime of incitement not to make statements or to make false statements to the judicial authorities (Art. 25-decies of Italian Legislative Decree no. 231/2001)**

- Inducement not to make statements or to make false statements to the judicial authorities (Art. 377-bis of the Italian Criminal Code).

**The cases of environmental crimes (Art.25- undecies of Italian Legislative Decree no. 231/2001)**

- Environmental pollution (Art. 452-bis of the Italian Criminal Code);
- Environmental disaster (Art. 452-quater of the Italian Criminal Code);
- Involuntary crimes against the environment (Art. 452-quinquies of the Criminal Code);
- Trafficking and abandonment of highly-radioactive material (Art. 452-sexies);
- Aggravating circumstances (Art. 452-octies of the Italian Criminal Code);
- Killing, destruction, capture, taking, possession of specimens of protected wild animal or plant species (Art. 727-bis of the Italian Criminal Code);
- Destruction and deterioration of habitats within a protected site (Article 733-bis of the Criminal Code);
- Importing, exporting, possession, use for profit, purchase, sale, exhibition or possession of protected species for sale or for commercial purposes (Articles 1, 2, 3.bis and 6 of Law 150/1992);
- Discharge of industrial waste water containing hazardous substances; discharge in the soil, subsoil and groundwater; discharge in sea water by ships or aircraft (Article 137 of Italian Legislative Decree no. 152/2006);
- Unauthorised waste management activities (Articles 256 of Italian Legislative Decree no. 152/2006);
- Breach of the reporting obligations, keeping of mandatory registers and forms (Art. 258 of Italian Legislative Decree no. 152/2006);
- Unlawful waste trafficking organised activities (Art. 452-quaterdecies of the Italian Criminal Code);
- Site reclamations (Art. 257 of Italian Legislative Decree no. 152/2006);
- Unlawful waste trafficking (Art. 259, paragraph 1 of Italian Legislative Decree no. 152/2006);
- Sanctions - Crimes relating to emissions into the atmosphere (Art. 279 of Italian Legislative Decree no. 152/2006);
- Malicious pollution caused by ships (Art. 8 of Italian Legislative Decree no. 202/2007);
- Involuntary pollution caused by ships (Art. 9 of Italian Legislative Decree no. 202/2007);
- Discontinuance and reduction in the use of harmful substances (Article 3 - Law 459/1993);
- Waste traceability IT control system (Art. 260-bis, paragraph 6 - 7, para. 8 of Italian Legislative Decree no. 152/2006).

The case of the *crime of employing foreign nationals with no residence permit* (Art. 25-duodecies of Italian Legislative Decree no. 231/2001)

- Regulations against illegal immigration (Art. 12, paragraphs 3, 3-bis, 3-ter and paragraph 5 of Italian Legislative Decree 286/1998);
- Employment of foreign nationals with no residence permit (Art. 22, paragraph 12-bis, Italian Legislative Decree 286/1998).

The cases of the *crimes of racism and xenophobia* (Art. 25-terdecies of Italian Legislative Decree no. 231/2001)

- Propaganda and incitement to commit crimes on the grounds of racial, ethnic and religious discrimination (Art. 604-bis of the Italian Criminal Code).

The cases of *crimes of fraud in sporting competitions, unlawful gambling or betting and gambling exercised by means of prohibited devices* (Art. 25-quaterdecies of Italian Legislative Decree no. 231/2001)

- Fraud in sporting competitions (Article 1 of Law no. 401/1989);
- Unlawful gambling or betting activities (Article 4 of Law no. 401/1989).

The cases of *tax crimes* (Art. 25-quinquiesdecies of Italian Legislative Decree no. 231/2001)

- Fraudulent declaration with invoices for non-existent transactions (Art. 2 of Italian Legislative Decree no. 74/2000);
- Fraudulent declaration by other means (Art. 3 of Italian Legislative Decree no. 74/2000);
- False tax declaration (Art. 4 of Italian Legislative Decree no. 74/2000);
- Failure to make a declaration (Art. 5 of Italian Legislative Decree no. 74/2000);
- Unlawful compensation (Art. 10-quater of Italian Legislative Decree no. 74/2000);
- Attempt (Art. 6 of Italian Legislative Decree no. 74/2000);
- Issuing invoices for non-existent transactions (Art. 8 of Italian Legislative Decree no. 74/2000);
- Concealment or destruction of accounting documents (Art. 10 of Italian Legislative Decree no. 74/2000);
- Fraudulent evasion to tax payment (Art. 11 of Italian Legislative Decree no. 74/2000).

The cases of *smuggling crimes* (Art. 25-sexiesdecies of Italian Legislative Decree no. 231/2001)

- Smuggling due to failure to declare (Art. 78 Legislative Decree No. 141/2024); Smuggling by means of false declarations (Art. 79 Legislative Decree No. 141/2024);
- Smuggling in the movement of goods by sea, air, and on border lakes (Art. 80 Legislative Decree No. 141/2024);
- Smuggling for improper use of imported goods with total or partial reduction of duties (Art. 81 Legislative Decree No. 141/2024);
- Smuggling in the export of goods eligible for duty refunds (Art. 82 Legislative Decree No. 141/2024);
- Smuggling in temporary exportation and in special use and processing regimes (Art. 83 Legislative Decree No. 141/2024);
- Smuggling of manufactured tobacco (Art. 84 Legislative Decree No. 141/2024);
- Aggravating circumstances of the crime of smuggling manufactured tobacco (Art. 85 Legislative Decree No. 141/2024);

- *Criminal association for the purpose of smuggling manufactured tobacco (Art. 86 Legislative Decree No. 141/2024);*
- *Equivalence of attempted crime to consummated crime (Art. 87 Legislative Decree No. 141/2024);*
- *Aggravating circumstances of smuggling (Art. 88 Legislative Decree No. 141/2024);*
- *Evasion of assessment or payment of excise duty on energy products (Art. 40 Legislative Decree No. 504/1995);*
- *Evasion of assessment or payment of excise duty on manufactured tobacco (Art. 40-bis Legislative Decree No. 504/1995);*
- *Sale of manufactured tobacco without authorization or purchase from persons not authorized to sell (Art. 40-quinquies Legislative Decree No. 504/1995);*
- *Illegal manufacture of alcohol and alcoholic beverages (Art. 41 Legislative Decree No. 504/1995);*
- *Association for the purpose of illegally manufacturing alcohol and alcoholic beverages (Art. 42 Legislative Decree No. 504/1995);*
- *Evasion of assessment and payment of excise duty on alcohol and alcoholic beverages (Art. 43 Legislative Decree No. 504/1995);*
- *Alteration of devices, marks, and labels (Art. 46 Legislative Decree No. 504/1995);*
- *Deficiencies and surpluses in the storage and circulation of products subject to excise duty (Art. 47 Legislative Decree No. 504/1995);*
- *Traffic violations (Art. 49 Legislative Decree No. 504/1995).*

**The cases of crimes against the cultural heritage (Art.25-septiesdecies of Italian Legislative Decree no. 231/2001)**

- *Theft of cultural goods (Art. 518-bis of the Italian Criminal Code);*
- *Misappropriation of cultural goods (Art. 518-ter of the Italian Criminal Code);*
- *Fencing of cultural goods (Art. 518-quater of the Italian Criminal Code);*
- *Forgery in private contracts relating to cultural goods (Art. 518-octies of the Italian Criminal Code);*
- *Violations concerning the sale of cultural goods (Art. 518-novies of the Italian Criminal Code);*
- *Unlawful importation of cultural goods (Art. 518-decies of the Italian Criminal Code);*
- *Unlawful removal or exportation of cultural goods (Article 518- undecies of the Italian Criminal Code);*
- *Destruction, dispersion, deterioration, defacement, smearing and unlawful use of cultural goods or landscapes (Art. 518-duodecies of the Italian Criminal Code);*
- *Counterfeiting of works of art (Art. 518-quaterdecies of the Italian Criminal Code).*

**The cases of crimes of laundering of cultural goods and devastation and looting of cultural and landscape assets (Art.25-duodecicies of Italian Legislative Decree no. 231/2001)**

- *Laundering of cultural goods (Art. 518-sexies of the Italian Criminal Code);*
- *Devastation and looting of cultural and landscape assets (Art. 518-terdecies of the Italian Criminal Code).*

**The cases of crimes against animals (Article 25-undevicies of Legislative Decree No. 231/2001)**

- *Killing animals (Art. 544-bis of the Italian Criminal Code);*

- *Animal abuse (Art. 544-ter of the Italian Criminal Code);*
- *Prohibited shows or events (Art. 544-quater of the Italian Criminal Code);*
- *Prohibition of animal fighting (Art. 544-quinquies of the Italian Criminal Code);*
- *Killing or harming animals belonging to others (Article 638 of the Italian Criminal Code).*

**The cases of *transnational crimes* (Italian Law no. 146/2006)**

- *Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Italian Criminal Code);*
- *Criminal association (Art. 416 of the Italian Criminal Code);*
- *Mafia-type associations, including foreign associations (Art. 416-bis of the Italian Criminal Code);*
- *Criminal association for the purpose of smuggling foreign tobacco (Article 291-quater of Italian Presidential Decree no. 43/1973);*
- *Association for the purpose of the unlawful trafficking of narcotic drugs or psychotropic substances (Article 74 of Italian Presidential Decree 309/1990);*
- *Regulations against illegal immigration (Art. 12, paragraphs 3, 3-bis, 3-ter and 5 of Italian Legislative Decree no. 286/1998);*
- *Inducement not to make statements or to make false statements to the judicial authorities (Art. 377-bis of the Italian Criminal Code);*
- *Aiding and abetting (Art. 378 of the Italian Criminal Code).*

**The case of the crimes referred to in Art. 12 of Italian Law no. 9/2013 – constituting a prerequisite for entities operating in the virgin olive oil supply chains**

- *Use, adulteration and counterfeiting of food substances (Art. 440 of the Italian Criminal Code);*
- *Trade in counterfeited or adulterated food substances (Art. 442 of the Italian Criminal Code);*
- *Trade in harmful food substances (Art. 444 of the Italian Criminal Code).*

TABLE WITH THE CASES OF CRIMES

ARTICLE UNDER ITALIAN LEGISLATIVE DECREE no. 231/2001	CASE OF CRIME	EXTERNAL REGULATORY REFERENCE
<p><b>Art. 24</b> Undue receipt of disbursements, fraud to the detriment of the State, of a public entity or to the European Union or to obtain public disbursements, computer fraud to the detriment of the State or of a public entity and fraud in public procurements</p>	<p><b><i>Embezzlement of public disbursements</i></b> This crime occurs if, after having received contributions, loans, subsidised loans or other similar disbursements, howsoever referred to, from the Italian government or the European Union, the amounts received are not used for the purposes they were intended (the illicit conduct, is represented by having diverted the funds received, albeit partially, without being able to demonstrate that the planned activity has nonetheless been completed). Taking into account that the commissioning of the crime corresponds with the execution phase, the crime itself can also apply with reference to funds already obtained in the past and that are now not allocated to the purpose for which they were provided.</p>	<i>Art. 316-bis of the Italian Criminal Code</i>
	<p><b><i>Undue receipt of public disbursements</i></b> This crime occurs in cases when by using or presenting false statements or documents attesting untrue or omitted necessary information, are obtained contributions, loans, subsidised loans or other similar disbursements are granted or disbursed by the State, other public bodies or the European Community, without having any entitlement to them. In this case, contrary to what occurred in this regard in the previous point (Art. 316-bis), the use made of the payments is irrelevant, because the crime is committed at the time the funds are obtained. Finally, it should be noted that this case of a crime is residual in relation to the case of fraud against the State, in the sense that it occurs only in cases where the conduct does not integrate the instances of fraud to the detriment of the State.</p>	<i>Art. 316-ter of the Italian Criminal Code</i>
	<p><b><i>Aggravated fraud against the State, other public body or the European Union</i></b> Whoever by artifice or deception, misleads someone, procures an unfair profit for himself or others to the detriment of the State or another public body or of the European Union.</p>	<i>Art. 640, paragraph 2 no.1 of the Italian Criminal Code</i>
	<p><b><i>Aggravated fraud to obtain public disbursements</i></b> The court, ex-officio, starts the legal action if the fact referred to in Article 640 of the Criminal Code involves contributions, loans, subsidised loans or other similar disbursements, howsoever referred to, granted or disbursed by the State, other public bodies or the European Communities.</p>	<i>Art. 640-bis of the Italian Criminal Code</i>
	<p><b><i>Computer fraud</i></b> Whoever by in any mean alters the functioning of a computer or electronic system or by intervention in any way, without entitlement on data, information or on the programmes contained in a computer or electronic system or relevant to it, procures an unfair profit for himself or others to the detriment of others.</p>	<i>Art. 640-ter of the Italian Criminal Code</i>
	<p><b><i>Fraud in public procurements</i></b> Whoever commits fraud in executing supply contracts or in complying with the other contract obligations specified under Article 355 of the Italian Criminal Code</p>	<i>Art. 356 of the Italian Criminal Code</i>

	<p><b><i>Fraud against the European Agricultural Fund</i></b>  If the fact does not constitute the more serious crime provided for in Art. 640-bis of the Criminal Code, whoever, by providing false data or information, unduly obtains, for themselves or for others, aids, benefits, allowances, refunds, contributions or other disbursements, either entirely or in part, from the European Agricultural Guarantee Fund or from the European Agricultural Fund for Rural Development.</p>	<p><i>Article 2 of Italian Law no. 898/1986</i></p>
	<p><b><i>Disruption of public tenders</i></b>  The offence punishes anyone who, with violence or threats, or with gifts, promises, collusion or other deceptive means, prevents or disrupts a public tender or turns away tenderers.</p>	<p><i>Art. 353 of the Italian Criminal Code</i></p>
	<p><b><i>Disruption of the contractor selection process</i></b>  The offence punishes anyone who, by means of violence or threats, or by gifts, promises, collusion or other fraudulent means, disrupts the administrative procedure in order to influence the manner in which the public administration chooses a contractor.</p>	<p><i>Art. 353-bis of the Italian Criminal Code</i></p>
<p><b>Art. 24-bis</b>  Computer crimes and unlawful data processing</p>	<p><b><i>(Falsification of) Computer documents</i></b>  The law states a criminal status to the commissioning of crimes of falsification based on the use of electronic documents. The crimes of falsification referred to are as follows:</p>	<p><i>Art. 491-bis of the Italian Criminal Code</i></p>
	<p><b><i>Material falsification committed by the public official in public deeds</i></b>  The public official, who, in exercising his functions, formulates a false deed entirely or in part, or alters an original deed;</p>	<p><i>Art. 476 of the Italian Criminal Code</i></p>
	<p><b><i>Material falsification committed by the public official in certificates or administrative authorisations</i></b>  The public official, who, in exercising his functions, falsifies or alters certificates or administrative authorisations, or, by means of counterfeiting or alteration, makes it appear as if the conditions required for their validity have been adhered to;</p>	<p><i>Art. 477 of the Italian Criminal Code</i></p>
	<p><b><i>Material falsification committed by the public official in authenticated copies of public or private deeds and in certifications regarding the content of deeds</i></b>  The public official, who, in exercising his functions, and assuming that a public or private deed exists, simulates a copy of the same and issues it in a legal format, or issues a copy of a public or private deed that differs from the original;</p>	<p><i>Art. 478 of the Italian Criminal Code</i></p>
	<p><b><i>Ideological falsification committed by the public official in public deeds</i></b>  The public official, who, on receiving or formulating a deed in exercising his functions, falsely certifies that a fact has been committed by him or occurred in his presence, or certifies that he has received statements that were not made before him, or omits or alters statements received by him, or in any case falsely certifies facts that the deed is intended to prove as the truth;</p>	<p><i>Art. 479 of the Italian Criminal Code</i></p>
	<p><b><i>Ideological falsification committed by the public official in certificates or administrative authorisations</i></b>  The public official, who, in exercising his functions, falsely attests in certificates or administrative authorisations, facts that the deed is intended to prove as the truth;</p>	<p><i>Art. 480 of the Italian Criminal Code</i></p>
	<p><b><i>Ideological falsification in certificates committed by persons performing a service in the public interest</i></b>  Anyone who, in exercising a medical or forensic profession, or of another service in the public interest, falsely certifies in a certificate facts that the deed is intended to prove as the truth</p>	<p><i>Art. 481 of the Italian Criminal Code</i></p>

	<p><b><i>Material falsification committed by a private individual</i></b> If any of the facts provided for in Articles 476, 477 and 478 are committed by a private individual, or by a public official otherwise than in the exercise of his functions;</p>	<p><i>Art. 482 of the Italian Criminal Code</i></p>
	<p><b><i>Ideological falsification committed by a private individual in public deeds</i></b> Anyone who falsely certifies to a public official, in a public deed facts that the deed is intended to prove as the truth;</p>	<p><i>Art. 483 of the Italian Criminal Code</i></p>
	<p><b><i>Falsification in registers and notifications</i></b> Anyone who is required by law to keep records subject to inspection by the Public Security Authority, or to notify the Authority regarding their industrial, commercial or professional operations, writes or allows false information to be written;</p>	<p><i>Art. 484 of the Italian Criminal Code</i></p>
	<p><b><i>Falsification on a signed blank sheet. Public deed</i></b> The public official, who, unlawfully using a blank signed sheet, which he has by virtue of his office and for a reason that involves the obligation or power to fill it out, writes or allows a public deed other than what he was obliged or authorised for to be written;</p>	<p><i>Art. 487 of the Italian Criminal Code</i></p>
	<p><b><i>Other falsifications on a signed blank sheet. Applicability of provisions on material falsification</i></b> In cases of falsification on a blank signed sheet other than those provided for in Article 487, the provisions on material falsification in public deeds shall apply;</p>	<p><i>Art. 488 of the Italian Criminal Code</i></p>
	<p><b><i>Use of a false deed</i></b> Anyone who makes use of a false deed, without being involved in the falsification;</p>	<p><i>Art. 489 of the Italian Criminal Code</i></p>
	<p><b><i>Suppression, destruction and concealment of genuine deeds</i></b> Anyone who destroys, suppresses or conceals in its entirety or in part, a genuine public deed or, in order to obtain an advantage for himself or others, or to cause damage to others, destroys, suppresses or conceals a holographic will, a promissory note or another transferable credit security on endorsement or to the bearer;</p>	<p><i>Art. 490 of the Italian Criminal Code</i></p>
	<p><b><i>Authenticated copies taking the place of the missing originals</i></b> For the purposes of the foregoing provisions, the designation of "public deeds" and "private deeds" includes the original deeds and certified copies thereof, when, in accordance with the law, they take the place of the missing originals;</p>	<p><i>Art. 492 of the Italian Criminal Code</i></p>
	<p><b><i>Falsification committed by public officials in charge of a public service</i></b> The provisions of the previous articles on falsifications committed by public officials also apply to employees of the State, or of another public entity, in charge of a public service in relation to the deeds they draw up in exercising their responsibilities;</p>	<p><i>Art. 493 of the Italian Criminal Code</i></p>
	<p><b><i>Unlawful access to a computer or electronic system</i></b> The crime is committed by whoever unlawfully enters a computer or electronic system protected by security measures or maintains access against the express or tacit will of whoever has the right to exclude them.</p>	<p><i>Art. 615-ter of the Italian Criminal Code</i></p>
	<p><b><i>Unlawful possession, dissemination and installation of equipment, codes and other means for accessing IT or telematic systems</i></b> The crime is committed by whoever, in order to gain a profit for himself or others or to cause damage to others, unlawfully procures, holds, reproduces, disseminates, communicates, imports, communicates, delivers or otherwise puts to provision of other or install equipment, tools, part of equipment or tools, codes, keywords or other means appropriate to accessing a computer or electronic</p>	<p><i>Art. 615-quater of the Italian Criminal Code</i></p>

	system, protected by security measures, or in any case provides information or instructions appropriate to the aforementioned purpose.	
	<p><b><i>Unlawful possession, dissemination and installation of computer equipment, devices or programmes aimed at damaging or disrupting a computer or telematic system</i></b></p> <p>The crime is committed by whoever, in order to unlawfully damage a computer or electronic system, the information, data or programmes contained therein or relevant to it or to facilitate the total or partial disruption thereof, or alter its operation, unlawfully, procures, holds, produces, reproduces, imports, disseminates, communicates, delivers or, in any case, makes it available to other in any other way, equipments, devices or computer programmes.</p>	<b><i>Art. 615-quinquies of the Italian Criminal Code</i></b>
	<p><b><i>Unlawful interception, impediment or interference with computer or electronic communications</i></b></p> <p>The crime which can be committed by anyone, consists of the fraudulent interception or the prevention or disruption of communications relating to a computer or electronic system or between multiple systems.</p>	<b><i>Art. 617-quater of the Italian Criminal Code</i></b>
	<p><b><i>Unlawful possession, dissemination and installation of equipment and other means designed to intercept, prevent or disrupt computer or electronic communications</i></b></p> <p>The crime is committed by anyone who, outside the cases permitted by law, obtains, holds, produces, reproduces, disseminates, imports, communicates in order to intercept communications relating to an IT or telematic system or between multiple systems, or to prevent or interrupt them. , delivers, makes available to others in any other way or installs equipment, programs, codes, keywords or other means to intercept, installs equipment to intercept, prevent or interrupt communications relating to an IT or telematic system or between multiple systems.</p>	<b><i>Art. 617-quinquies of the Italian Criminal Code</i></b>
	<p><b><i>Cyber extortion</i></b></p> <p>The offence is committed by anyone who, by means of the conduct referred to in Articles 615-ter (unlawful access to a computer or electronic system), 617-quater (Unlawful interception, impediment or interference with computer or electronic communications), 617-sexies (falsification, alteration or suppression of the content of computer or telematic communications), 635-bis (damage to information, data and computer programmes), 635-quater (Damage to computer and electronic systems), 635-quinquies (Damage to public interest computer and electronic systems) of the Italian Criminal Code or with the threat of doing so, obliges someone to do or omit something, procuring for himself or others an unjust profit with damage to others.</p>	<b><i>Art. 629, par. 3, of the Italian Criminal Code</i></b>
	<p><b><i>Damage to information, data and computer programmes</i></b></p> <p>Unless the fact constitutes a more serious crime, the crime consists of the destruction, deterioration, deletion, alteration or suppression, by anyone, of the information, data or computer programmes of others.</p>	<b><i>Art. 635-bis of the Italian Criminal Code</i></b>
	<p><b><i>Damage to information, data and computer programmes used by the State or by other public bodies or in any case in the public interest</i></b></p> <p>The crime, which can be committed by anyone, and unless the fact constitutes a more serious crime, refers to committing an act aimed at destroying, deteriorating, deleting, altering or suppressing information, data or computer programmes used</p>	<b><i>Art. 635-ter of the Italian Criminal Code</i></b>



	by the State or by other public bodies or relevant to them, or in any case in the public interest.	
	<p><b><i>Damage to computer and electronic systems</i></b></p> <p>Unless the fact constitutes a more serious crime, the crime is committed by whoever, based on the conduct referred to in Article 635-bis of the Italian Criminal Code, or by means of introducing or transmitting data, information or programmes, destroys, damages, renders useless the computer or electronic systems of others in their entirety or in part, or seriously obstructs their operation.</p>	<b><i>Art. 635-quater of the Italian Criminal Code</i></b>
	<p><b><i>Damage to public interest computer and electronic systems</i></b></p> <p>The crime is committed if the fact referred to in Art. 635 - quater of the Italian Criminal Code is aimed at destroying, damaging, rendering useless, public interest computer or electronic systems in their entirety or in part, or seriously obstructing their operation.</p>	<b><i>Art. 635-quinquies of the Italian Criminal Code</i></b>
	<p><b><i>Computer fraud by the person providing electronic signature certification services</i></b></p> <p>The crime is committed by the person providing electronic signature certification services, who, in order to obtain an unfair profit for himself or others or to cause damage to others, breaches the obligations set by law for the issuing of a valid certificate.</p>	<b><i>Art. 640-quinquies of the Italian Criminal Code</i></b>
	<p><b><i>Breach of the regulations on the national and cybernetic security perimeter</i></b></p> <p>This regulatory provision punishes whoever, in order to obstruct or influence the completion of the procedures referred to in paragraph 2, letter b)<sup>5</sup>, or paragraph 6, letter a)<sup>6</sup> or the inspection and surveillance activities provided for in paragraph</p>	<b><i>Article 1 of Italian Law 133/2019</i></b>

<sup>5</sup> Pursuant to paragraph 2 of Article 1 of Italian Decree-Law no. 105/2019: 'Within four months from the date of entry into force of the law converting this Decree, with the Decree of the President of the Council of Ministers, adopted on the basis of the Interministerial Committee for the Security of the Republic (CISR) proposal: a) the public administrations, bodies and public and private operators are identified as referred to in paragraph 1 with headquarters in the national territory, included in the perimeter of cybernetic national security and required to comply with the measures and obligations provided for in this article; with regard to the aforementioned identification, it being understood that rules provided for by Italian Law no. 124 of 3 August 2007 apply to Information Security bodies...;

(b) on the basis of a risk analysis and a step-by-step criterion taking into account the specific nature of the different business sectors, criteria are defined whereby the entities referred to in point (a) above draw up and update at least annually a list of the networks, information systems and IT services referred to in paragraph 1, of respective relevance, including their architecture and components, without prejudice that for networks, information systems and IT services related to the management of classified information, the provisions of the regulation adopted pursuant to Article 4, paragraph 3, letter l) of Italian Law no. 124 of 3 August 2007 are applicable; the technical support body to the CISR, including a representative from the Presidency of the Council of Ministers, shall draw up these criteria by adopting appropriate organisational structures; within six months from the date of entry into force of the Decree of the President of the Council of Ministers referred to in this paragraph, the public entities and those referred to in Article 29 of the Digital Administration Code, referred to in Italian Legislative Decree no. 82 of 7 March 2005, as well as the private entities, identified pursuant to letter a) shall transmit these lists, respectively, to the Presidency of the Council of Ministers and the Ministry of Economic Development; the Presidency of the Council of Ministers and the Ministry of Economic Development forward the relevant lists to the Department of Security Information, also for the activities of prevention, preparation and management of cyber crises entrusted to the Cyber Security Unit, as well as to the Ministry of the Interior department for the security and continuity of telecommunication services referred to in Article 7-bis of Italian Decree-Law no. 144 of 27 July 2005, converted with amendments, by Law no. 155 of 31 July 2005.

<sup>6</sup> Pursuant to paragraph 6, letter a) of Article 1 of Italian Decree-Law no. 105/2019: 'In terms of the regulation, adopted pursuant to Article 17, paragraph 1 of Italian Law no. 400 of 23 August 1988, within ten months from the date of entry into force of the law converting this Decree, the procedures, methods and terms with which: a) the parties referred to in paragraph 2, letter a), or the central purchasing bodies which they use pursuant to Article 1, paragraph 512 of Italian Law no. 208 of 28 December 2015, who intend to proceed with the assignment of supplies of goods, systems and ICT services intended to be used on networks, on information systems and for the performance of the IT services referred to in paragraph 2, letter b), belonging to categories identified, on the basis of criteria of a technical nature, with the Decree of the President of the Council of Ministers, to be adopted within ten months from the date of entry into force of the law converting this Decree, communicate this to the National Assessment and Certification Centre (CVCN), established at the Ministry of Economic Development; the communication also includes the assessment of the risks associated with the supply, and in relation to the scope of its use. Within forty-five days of receipt of the communication, which may be extended once by fifteen days if the case is particularly complex, the CVCN may carry out preliminary checks and impose conditions and hardware and software testing to be carried out also in conjunction with the parties referred to in paragraph 2, letter a), according to a gradually increasing approach in the security checks. Once the deadline referred to in the previous section has lapsed without the CVCN having responded, the parties making the communication can continue with the assignment procedure. In the event of conditions and hardware and software testing being imposed, the related calls for tenders and contracts are supplemented with clauses to ensure the contract complies with the conditions on a precedent or definitive basis, and the favourable outcome of the tests ordered by the CVCN. The tests must be completed within sixty days. Once the deadline referred to in the previous section has lapsed, the parties making

	<p>6, letter c)<sup>7</sup> provides information, data or factual elements that do not correspond to the truth, relevant for the preparation or updating of the lists referred to in paragraph 2, letter b), or for the purposes of the communications referred to in paragraph 6, letter a), or for the performance of the inspection and surveillance activities referred to in paragraph 6). letter c) or fails to communicate the aforementioned data, information or factual elements within the prescribed deadlines.</p> <p>Two alternative forms of behaviour constitute incriminating behaviour; the one referring to the commission and the other to an omission, both underpinned by specific wilful misconduct with the purpose of obstructing or influencing the procedures described in the Decree-Law or the inspection and surveillance activities mentioned.</p>	
<p>Art. 24 - ter Organised crime</p>	<p><b><i>Criminal association</i></b></p> <p>The crime in question occurs when three or more people are in association for the purpose of committing multiple crimes. Art. 416 of the Italian Criminal Code punishes whoever promotes or constitutes or organises the association. Even the mere fact of participating in the association constitutes an offence. Article 416, paragraph one of the Italian Criminal Code, even before referring to the individual conduct of promoting, constituting, managing, organising, or simply participating, subordinates the penalty to the time when (to the "when") "three or more people" have actually "associated" to commit multiple crimes. The law also punishes the cases of criminal association with the purpose of committing the crimes of imposing or retaining the condition of slavery or servitude, child prostitution, child pornography, possession of pornographic material, virtual pornography, tourism initiatives aimed at the exploitation of child prostitution, human trafficking, trafficking in organs taken from a living person, the purchase and sale of slaves, sexual violence, solicitation of minors, and crimes relating to infringements of the provisions on illegal immigration referred to in Art. 12 of Italian Legislative Decree no. 286/1998.</p>	<p><b><i>Art. 416 of the Italian Criminal Code</i></b></p>
	<p><b><i>Mafia-type association, including foreign associations</i></b></p> <p>An association is referred to as a Mafia-type association when its members use the force of intimidation of their association and the condition of subjection and the resulting code of silence [<i>omertà</i>] to commit crimes, to directly or indirectly take over the management or in any case the control of economic activities, concessions, authorisations, contracts and public services and to realise profits or</p>	<p><b><i>Art. 416-bis of the Italian Criminal Code</i></b></p>

the communication can continue with the assignment procedure. In relation to the specific nature of ICT goods, systems and service procurements to be used on the networks, information systems and IT services of the Ministry of the Interior and the Ministry of Defence, identified pursuant to paragraph 2, letter b), the aforementioned Ministries, within the framework of the human and financial resources available under current legislation and without incurring new or additional burdens for public finances, in accordance with the provisions of this Decree, may proceed, according to the same methods and conditions contemplated in the previous sections, communicating with their accredited evaluation centres for the activities referred to in this Decree, pursuant to paragraph 7, letter b), which use the verification and testing methods defined by the CVCN. In these cases, the aforementioned Centres inform the CVCN in the manner established by the Decree of the President of the Council of Ministers, referred to in paragraph 7, letter b). Not subject to communication are the assignment of procurements of ICT goods, systems and services for networks, information systems and IT services to conduct the prevention, detection and suppression of crimes and the cases of derogation established by the same regulation with regard to the procurement of ICT goods, systems and services which need to be carried out abroad, without prejudice, in both cases, to the use of ICT goods, systems and services that comply with the levels of security referred to in paragraph 3, letter b), unless there are substantiated requirements related to the specific uses they are intended for.

7 Pursuant to paragraph 6, letter c) of Article 1 of Italian Decree-Law no. 105/2019: "The regulation, adopted pursuant to Article 17, paragraph 1 of Italian Law no. 400 of 23 August 1988, within ten months from the date of entry into force of the law converting this Decree, governs the procedures, methods and terms whereby: c) the Presidency of the Council of Ministers, for the profiles pertaining to public entities and those referred to in Article 29 of the Digital Administration Code referred to in Italian Legislative Decree no. 82 of 7 March 2005, identified pursuant to paragraph 2, letter a), and the Ministry of Economic Development, for the private entities referred to in the same letter, carry out inspection and verification activities in relation to the provisions of paragraph 2, letter b), paragraph 3 and letter a) of this paragraph and without this entailing access to personal and administrative data or metadata, if necessary, setting specific requirements; for the networks, information systems and IT services referred to in paragraph 2, letter b), connected to the function of preventing and repressing crimes, the protection of public order and security, civil defence and defence and military security of the State, the inspection and verification activities are carried out, within the framework of the human and financial resources available under current legislation and without new or increased burdens being incurred by public finances, by the structures specialised in the protection of networks and systems, as well as, in cases where they are expressly provided for by law, in the prevention and fight against cybercrime, by the administrations on which the Police Forces and the Armed Forces depend, which communicate the results to the Presidency of the Council of Ministers for the profiles within the scope of their responsibility.

	unfair advantages for themselves or others, or in order to prevent or obstruct the voting rights being freely exercised or to obtain votes for themselves or others during elections.	
	<p align="center"><b><i>Political-Mafia voting exchange</i></b></p> <p>Whoever directly or through intermediaries, accepts the promise to obtain votes from persons belonging to the associations referred to in Art. 416 bis (of the Mafia type, including foreign associations) or in the manner referred to in the third paragraph of article 416-bis in exchange for disbursements or the promise of disbursement of money or other benefits or in exchange for meeting the interests or needs of the Mafia association.</p>	<i>Art. 416-ter of the Italian Criminal Code</i>
	<p align="center"><b><i>Kidnapping persons for the purpose of extortion</i></b></p> <p>Whoever kidnaps a person for the purpose of obtaining an unjust profit for themselves or for others, as the price to free said person.</p>	<i>Art. 630 of the Italian Criminal Code</i>
	<p align="center"><b><i>Association for the purposes of the unlawful trafficking of narcotic drugs or psychotropic substances</i></b></p> <p>The association is aimed at the unlawful trafficking of narcotic drugs or psychotropic substances, when three or more people are in association for the purpose of committing multiple crimes including those under Art. 73 of the same Presidential Decree no. 309/90 (unlawful production, trafficking and possession of narcotic drugs or psychotropic substances).</p>	<i>Article 74 of Italian Presidential Decree no. 309/1990</i>
	Unlawful manufacture, introduction into the country, sale, transfer, possession and carrying in a public place or place open to the public of weapons of war or war-type weapons or parts thereof, explosives, clandestine weapons as well as multiple common firearms, excluding those referred to in Art. 2, paragraph three of Italian Law no. 1975 of 18 April 110 (Art. 407, paragraph 2, letter a), number 5) of the Italian Criminal Procedure Code).	<i>Art. 407, paragraph 2, letter a), number 5) of the Italian Criminal Procedure Code</i>
<p align="center"><b>Art. 25</b></p> <p>Embezzlement, unlawful destination of money or movable property, extortion, undue inducement to give or promise benefits, corruption</p>	<p align="center"><b><i>Official misconduct</i></b></p> <p>The crime occurs in the event of a public official, or a public service employee, abusing his role or powers, forcing someone to give or unduly promise money or another benefit to him or a third party. Like corruption, official misconduct is also a bilateral offence, as it requires the conduct of two separate parties, the person carrying out the extortion and person subject to the extortion.</p>	<i>Art. 317 of the Italian Criminal Code</i>
	<p align="center"><b><i>Corruption in exercising a function and scope of application</i></b></p> <p>The crime referred to in Art. 318 of the Italian Criminal Code occurs when a public official, in exercising his functions or powers, unduly receives, for himself or for a third party, money or another benefit or accepts the promise of this (for example, in order to speed up obtaining an authorisation from a public entity, a company representative promises the relevant public official that a family member will be appointed or assigned as a fictitious consultant).</p>	<i>Articles 318 - 320 of the Italian Criminal Code</i>
	<p align="center"><b><i>Corruption for an act in breach of official duties, aggravating circumstances and scope of application</i></b></p> <p>The crime referred to in Art. 319 of the Italian Criminal Code occurs when a public official, in omitting or delaying or for having omitted or delayed a deed pertaining to his office, or to carry out or for having carried out an act contrary to the duties of his office, receives money or another benefit for himself or for a third party, or accepts the promise of this (for example, corruption of public officials by</p>	<i>Articles 319 - 319-bis - 320 of the Italian Criminal Code</i>

	<p>company representatives or through consultants to prevent the imposition of financial sanctions).</p> <p>For the purposes of this crime to apply in relation to the performance of an act contrary to official duties, both unlawful or unlawful acts are considered (i.e. those prohibited by mandatory rules or contrary to the rules dictated by their validity and effectiveness) as are the acts that, although formally valid, have been carried out by the public official in violation of the duty of impartiality or allowing his function to serve private interests or in any case unrelated to those of the Public Administration.</p>	
	<p><b><i>Corruption in judicial proceedings</i></b></p> <p>This crime occurs when a company is a party to judicial proceedings and, in order to obtain an advantage in the proceeding itself, corrupts a public official (not only a magistrate, but also a registrar or other official).</p>	<i>Art. 319-ter of the Italian Criminal Code</i>
	<p><b><i>Unlawful inducement to give or promise benefits</i></b></p> <p>The crime occurs in the event of a public official, or a public service employee, abusing his role or powers, by inducing someone to give or unduly promise money or another benefit to him or a third party.</p>	<i>Art. 319-quater of the Italian Criminal Code</i>
	<p><b><i>Corruption of a public official</i></b></p> <p>The provisions of Articles 318 and 319 also apply to a public official.</p>	<i>Art. 320 of the Italian Criminal Code</i>
	<p><b><i>Penalty for the corruptor</i></b></p> <p>Sanctions imposed against the person who corrupts</p>	<i>Art. 321 of the Italian Criminal Code</i>
	<p><b><i>Incitement to corruption</i></b></p> <p>This crime occurs when there is a conduct aimed at the corruption and the public official rejects the offer that was unlawfully made to him.</p>	<i>Art. 322 of the Italian Criminal Code</i>
	<p><b><i>Embezzlement, official misconduct, undue inducement to give or promise benefits, corruption and inducement to corruption of members of the International Courts or bodies of the European Communities or of international parliamentary assemblies or of international organisations and officials of the European Communities and foreign States</i></b></p> <p>The provisions under Articles 314, 314-bis, 316, 317 to 320 and 322, third and fourth paragraphs, also apply to:</p> <ol style="list-style-type: none"> <li>1) members of the Commission of the European Communities, the European Parliament, the Court of Justice and the European Court of Auditors;</li> <li>2) officials and other agents recruited on a contract basis in accordance with the Staff Regulations of Officials of the European Communities or the Conditions of Employment of Officials of the European Communities;</li> <li>3) persons seconded by the Member States or of any public or private entity within the European Communities who perform functions corresponding to those of officials or other agents of the European Communities;</li> <li>4) members and officials of bodies set up on the basis of the Treaties establishing the European Communities.</li> <li>5) whoever, within the framework of other Member States of the European Union, performs functions or activities corresponding to those of public officials and those in charge of a public service.</li> </ol>	<i>Art. 322-bis of the Italian Criminal Code</i>

	<p>5-bis) judges, prosecutors, deputy prosecutors, officials and agents of the International Criminal Court, persons seconded by States that are party to the Treaty establishing the International Criminal Court who perform functions corresponding to those of officials or agents of the Court, members and employees of bodies established on the basis of the Treaty establishing the International Criminal Court.</p> <p>5-ter) persons who perform functions or activities corresponding to those of public officials and public officials in public international organizations;</p> <p>5-quater) members of international parliamentary assemblies or of an international or supranational organisation and judges and officials of international courts;</p> <p>5-quinquies) persons who perform functions or activities corresponding to those of public officials and those in charge of a public service within the framework of States not belonging to the European Union, when the fact prejudices the Union's financial interests.</p> <p>The provisions under Articles 319-quater, second paragraph, 321 and 322, first and second paragraphs, also apply if the money or other benefit is given, offered or promised:</p> <p>1) to the persons referred to in the first paragraph of this Article;</p> <p>2) to persons who perform functions or activities corresponding to those of public officials and public officials in the scope of other foreign countries or in public international organisations,</p> <p>The persons referred to in the first paragraph shall be treated in the same way as public officials, if they perform corresponding functions, and appointed of public services in other cases.</p>	
	<p><b><i>Trafficking in undue influence</i></b></p> <p>This crime occurs in the event that anyone outside the cases of complicity in the crimes of corruption in exercising a function (Art. 318), corruption for an act in breach of official duties (Art. 319) and corruption in judicial proceedings (Art. 319-ter) and in the crimes of corruption referred to under Art. 322-bis, intentionally exploiting existing relationships with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, unlawfully procures the giving or promising, to himself or to others, of money or other economic benefits, in order to remunerate a public official or a 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 his duties or in order to carry out another unlawful mediation.</p> <p>The person who unduly gives or promises money or other economic benefits shall also be punished.</p>	<p><i>Art. 346-bis of the Italian Criminal Code</i></p>
	<p><b><i>Embezzlement</i></b></p> <p>The public official or the person in charge of a public service, who, by reason of his office or service, holds or in any case has money or other movable things of others available and appropriates these.</p>	<p><i>Art. 314, para. 1 of the Italian Criminal Code</i></p>
	<p><b><i>Unlawful destination of money or movable property</i></b></p> <p>The offence punishes, apart from the cases provided for in Article 314 of the Italian Criminal Code (embezzlement), the public official or the person in charge of a public service who, having by reason of his office or service the possession or in any case the availability of money or other movable property, uses it for a purpose other than that provided for by specific provisions of the law or by acts having the force of law from which no margin of discretion remains and</p>	<p><i>Art. 314-bis of the Italian Criminal Code</i></p>

	intentionally procures for himself or others an unfair financial advantage or unfair damage to others.	
	<p><b><i>Embezzlement by taking advantage of third-party errors</i></b></p> <p>The public official or the person in charge of a public service, who, in exercising his functions or service, and taking advantage of an error made by others, receives or unduly retains money or another benefit for himself or for a third party.</p>	<i>Art. 316 of the Italian Criminal Code</i>
<p><b>Art. 25-bis</b></p> <p>Counterfeiting money, public credit cards, revenue stamps and identification instruments or marks</p>	<p><b><i>Counterfeiting of money, spending and introduction into the country of counterfeited money with prior agreement</i></b></p> <p>The following shall be punished:</p> <p>1° whoever counterfeits national or foreign currencies, whether legal tender in the State or abroad;</p> <p>2° whoever alters genuine money in any way, by giving it the appearance of a higher value;</p> <p>3° whoever while not being involved in the counterfeiting or alteration, but in agreement with the person who carried it out or with an intermediary, introduces into the territory of the State or holds or spends or otherwise puts into circulation counterfeited or altered money;</p> <p>4° whoever buys or in any case, receives counterfeited or altered money from those who have counterfeited them, or from an intermediary in order to put them into circulation.</p>	<i>Art. 453 of the Italian Criminal Code</i>
	<p><b><i>Alteration of money</i></b></p> <p>Whoever alters money of the kind indicated in the previous article, decreasing their value in any way, or, with respect to the money thus altered, commits any of the facts indicated in numbers 3 and 4 of said article, shall be punished.</p>	<i>Art. 454 of the Italian Criminal Code</i>
	<p><b><i>Spending and introduction into the country of counterfeited money, without agreement</i></b></p> <p>Whoever introduces into the territory of the State, buys or holds counterfeited or altered money in order to put it into circulation, or spends it or otherwise puts it into circulation, shall be punished.</p>	<i>Art. 455 of the Italian Criminal Code</i>
	<p><b><i>Spending of counterfeited money received in good faith</i></b></p> <p>Whoever spends, or otherwise puts into circulation counterfeited or altered money, received by him in good faith, is punished.</p>	<i>Art. 457 of the Italian Criminal Code</i>
	<p><b><i>Falsification of revenue stamps, introduction into the country, purchase, possession and circulation of counterfeited revenue stamps</i></b></p> <p>The provisions of Articles 453, 455 and 457 shall also apply to the counterfeiting or alteration of revenue stamps and the introduction into the territory of the State, or the purchase, possession and circulation of counterfeited revenue stamps. For the purposes of criminal law, stamp duty means stamp-impressed paper, revenue stamps, stamps and other items of value that are equivalents in terms of special laws.</p>	<i>Art. 459 of the Italian Criminal Code</i>

	<p><b><i>Counterfeiting of watermarked paper used in the manufacture of public credit cards or revenue stamps</i></b></p> <p>Whoever counterfeits the watermarked paper used in the manufacture of public credit cards or revenue stamps, or buys, holds or disposes of such counterfeited paper, shall be punished.</p>	<i>Art. 460 of the Italian Criminal Code</i>
	<p><b><i>Manufacture or possession of watermarks or instruments intended for counterfeiting money, revenue stamps or watermarked paper</i></b></p> <p>Whoever manufactures, purchases, holds or disposes of watermarks, computer programmes or instruments intended for counterfeiting or altering money, revenue stamps or watermarked paper, shall be punished.</p>	<i>Art. 461 of the Italian Criminal Code</i>
	<p><b><i>Use of counterfeited revenue stamps</i></b></p> <p>Whoever while being involved in the counterfeiting or alteration, makes use of counterfeited or altered revenue stamps, shall be punished.</p>	<i>Art. 464 of the Italian Criminal Code</i>
	<p><b><i>Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs</i></b></p> <p>Whoever, being aware of the existence of an industrial property title, counterfeits or alters national or foreign trademarks or distinctive signs of industrial products, or whoever, without being involved in the counterfeiting or alteration, makes use of such counterfeit or altered trademarks or signs, shall be punished</p>	<i>Art. 473 of the Italian Criminal Code</i>
	<p><b><i>Introduction into the country and trading in products with false marks</i></b></p> <p>Except in cases of aiding and abetting the offences referred to in Article 473, anyone who introduces into the territory of the State, counterfeited or altered industrial products bearing trademarks or other distinguishing marks, whether national or foreign, for the purpose of profit, shall be punished.</p>	<i>Art. 474 of the Italian Criminal Code</i>
<p><b>Art. 25-bis. 1</b> Crimes against industry and commerce</p>	<p><b><i>Disruption of the freedom of industry or commerce</i></b></p> <p>The crime punishes whoever uses violence against things or fraudulent means to prevent or disrupt the exercise of industry or commerce. This instance protects the normal operations of industrial or commercial activity carried out by private parties.</p> <p>"Violence against things" refers to the concept under Art. 392, para. 2 of the Italian Criminal Code, in terms of which "for the purposes of criminal law, there is violence against things when the thing is damaged or transformed or its intended use has changed". Therefore, reference should be made to any act of changing the physical state of things, with or without damage to the same.</p> <p>"Fraudulent means" should be understood as the means capable of misleading, such as artifices, deceptions, simulations, lies. Therefore, the frequent practice of the typical fact relating to competition has resulted in part of the doctrine identifying fraudulent means with the facts described by Art. 2598 of the Italian Civil Code and, therefore, for example, in the use of other registered trademarks, in the dissemination of false and biased news, and in general in false advertising and parasitic competition, namely, imitating a competitor's initiatives in order to generate confusion.</p> <p>The criminal case can also arise in matters of unfair competition, when the economic activity of others is disrupted as a result of conduct carried out with deception and unlawful artifices in order to damage the activity itself and provided that the use of fraudulent means is not aimed at ensuring an economic profit.</p>	<i>Art. 513 of the Italian Criminal Code</i>

	<p><b><i>Unlawful competition with threats or violence</i></b>  Whoever in exercising a commercial, industrial or otherwise productive activity, undertakes acts of competition with violence or threats.</p>	<p><b><i>Art. 513-bis of the Italian Criminal Code</i></b></p>
	<p><b><i>Fraud against national industries</i></b>  The law punishes the sale or putting into circulation, on national or foreign markets, of industrial products bearing counterfeited or altered names, trademarks or distinctive signs which may cause damage to the national industry. The conduct refers to putting on sale and entering in the distribution circuits and relates to the marketing, production and distribution activity, as a necessary appendix to the production activity.  Combined with the provision on trademarks and distinctive marks, the incriminating rule also includes "names that are identifiable such as names, signs, emblems, signatures, etc. affixed to mark the products, but not forming part of the brand.  The damage to the domestic industry, a constituting element of Art. 514, can take the form of any damage to the domestic industry, such as a decrease in business in Italy or abroad, the failed increase in business, the tarnishing of the company's good name in relation to the product in question or fair trading.  The crime is considered to have been committed at the time and place where the damage occurred. Therefore, consummation occurs in Italy, even if the trade was carried out on foreign markets, provided that the effects have an impact and affect the national economic potential.</p>	<p><b><i>Art. 514 of the Italian Criminal Code</i></b></p>
	<p><b><i>Fraud in trade</i></b>  The crime punishes whoever, in the course of a commercial activity, or in an open public space, delivers one movable item for another, or a movable item to the buyer that differs in terms of its origin, provenance, quality or quantity, to what was declared or agreed. Commercial fraud presupposes the existence of a contract: since the law refers to the purchaser and not to the buyer, it can be any contract that produces the obligation to deliver a movable thing (e.g. consignment, administration, exchange contract) and not only the purchase and sale, which in any case remains the form of negotiation in which the crime most frequently occurs. Nonetheless, the rule in question, albeit operating in a purely bilateral relationship, does not refer to the parties' financial interests but rather to good faith in trade, in order to protect both the public as well as producers and traders. The single act of a dishonest exchange protects the interests of the entire community where the ethos of honesty, loyalty and fairness is observed when conducting business.</p>	<p><b><i>Art. 515 of the Italian Criminal Code</i></b></p>
	<p><b><i>Sale of non-genuine food substances as genuine</i></b>  The crime punishes whoever sells or otherwise places non-authentic food substances on the market as being authentic.  This type of offence intends protecting a supra-individual interest such as good faith in trade, where violating this would presumably result in damage to the economic order.  "Selling" means offering a specific substance for a fee.  "Putting into circulation" refers to any format that brings the goods into contact with the public, even if free of charge.  The subject of the action is the non-genuine food substances.  The term "food substances" includes both products coming directly or indirectly from the land (by cultivation or breeding) and products handled, processed and,</p>	<p><b><i>Art. 516 of the Italian Criminal Code</i></b></p>



	<p>therefore, originating from industry, whatever their physical state (solid, liquid or gaseous).</p> <p>Authenticity is the fundamental characteristic of food and can be understood in a natural and formal sense; natural authenticity refers to the condition of a substance that has not undergone processing or alteration to its normal biochemical composition; the formal concept of authenticity (so-called legal authenticity) on the other hand refers to the conformity of the product's composition with the requirements formalised in a specific regulation. Consequently, both products that have undergone an alteration in their essence and composition by mixing in extraneous substances or subtracting nutrients from those prescribed are considered as non-authentic.</p>	
	<p><b><i>Sale of industrial products with false markings</i></b></p> <p>The incriminating case punishes whoever holds for sale, sells or otherwise puts into circulation intellectual works or industrial products, with national or foreign names, trademarks or distinctive signs, which are likely to mislead the buyer as to the origin, provenance or quality of the work or product.</p> <p>The incrimination is subsidiary in nature because it is punished only if the act is not contemplated as a crime by another law.</p> <p>The asset protected by the law is good faith and fair trade, where the infringement is deemed dangerous to the interests of the majority of consumers.</p> <p>See the comments on the previous standard regarding the concepts of 'put on sale' or 'put into circulation'.</p> <p>In addition, the conduct of mere 'holding for sale' is also punishable. Holding for sale, putting on sale or into circulation intellectual works or industrial products must be undertaken with national or foreign names, trademarks or distinctive signs, which are likely to mislead the buyer as to the origin, provenance or quality of the work or product.</p> <p>'National or foreign trademarks or distinctive signs' means emblematic or nominative signs used by the entrepreneur to distinguish a product or goods. Trademarks do not need to be registered given that Article 517 of the Italian Criminal Code, unlike Article 474 of the Italian Criminal Code, does not require prior compliance with the rules on industrial property. The trademark may also refer to a group, as it indicates the origin of the products from all related companies.</p> <p>'Names' refer to the names characterising the product within the same genus.</p> <p>All Italian and foreign labels must be capable of misleading the buyer: this approach must be assessed in relation to the habits of the average consumer when making purchases.</p> <p>The deception must relate to the origin, provenance or quality of the work or product; reference in this regard is made to what has already been stated under Art. 515 of the Criminal Code</p>	<p><i>Art. 517 of the Italian Criminal Code</i></p>
	<p><b><i>Manufacture and trade of goods made by infringing industrial property rights</i></b></p> <p>Without prejudice to the application of Articles 473 and 474 of the Criminal Code, the rule charges whoever, whilst being aware of the existence of the industrial property title, manufactures or industrially uses objects or other goods made by usurping an industrial property title or by breaching it, as well as whoever, in order to profit from it, introduces into the territory of the State, holds for sale, puts on sale with direct offers to consumers or in any case puts into circulation the goods described above.</p>	<p><i>Art. 517-ter of the Italian Criminal Code</i></p>

	<p><b><i>Counterfeiting geographical indications or designations of origin of agri-food products</i></b></p> <p>The incriminating rule punishes whoever counterfeits or otherwise alters geographical indications or designations of origin on agri-food products as well as whoever, in order to profit from them, introduces into the territory of the State, holds for sale, puts on sale with a direct offering to consumers or in any case puts into circulation the same products with the counterfeited indications or designations.</p> <p>The provisions of Articles 474-bis, 474-ter, second paragraph and 517-bis, second paragraph, shall apply.</p> <p>The crimes envisaged are punishable provided that the rules of domestic laws or international conventions on geographical indications and designations of origin of agri-food products have been complied with.</p>	<p><b><i>Art. 517-quater of the Italian Criminal Code</i></b></p>
<p><b>Art. 25-ter</b> Corporate crimes</p>	<p><b><i>False corporate communications</i></b></p> <p>The current Article 2621 (and similarly Article 2622 of the Civil Code, without prejudice to the distinctions that will be described below) aims to sanction the conduct of directors, chief operating officers, managers responsible for preparing the company's financial reports, statutory auditors and liquidators who "consciously expose material facts that do not correspond to the truth or omit material facts" in the financial statements, reports or other corporate communications to shareholders or to the public, provided that such communications are required by law; the rule seeks to prevent such parties from taking an unfair profit from a false (or partial, and therefore deceptive) description of the company's economic, financial or financial situation. A fundamental requirement, still in force, is that this false or partial representation is "materially" capable of misleading the recipients of the false communication.</p> <p>It should be noted that:</p> <ul style="list-style-type: none"> <li>- Following the entry into force of Italian Law 69/2015, the falsehoods contained in these provisions are both of a criminal nature and can be prosecuted ex officio;</li> <li>- The legal asset worthy of protection in both cases has been identified as the complete and correct corporate information. Significant for this purpose is the clarification stating that the action or omission must be "materially" suited to mislead third parties;</li> <li>- The intention that the law requires verification on remains specific (still currently aimed at "achieving an unfair profit for itself or for others") but is no longer characterised by any element of deceptive intent.</li> </ul> <p>Article 2622 applies only to conduct involving companies: (i) issuers of financial instruments traded on regulated markets (Italian or other Member States of the European Union); (ii) controllers of the entities indicated in the previous point; (iii) issuers of financial instruments traded on multilateral trading facilities (Italian or other Member States of the European Union); (iv) that have applied for admission to trade on regulated markets (Italian or other Member States of the European Union); and (v) that invite the public to subscribe to savings or otherwise manage public savings. Another difference refers to the absence of the wording "required by law" with reference to corporate communications addressed to shareholders or the public that therefore seem to include a wider range of communications relevant for the purposes of the rule.</p>	<p><b><i>Articles 2621 – 2622 of the Italian Civil Code</i></b></p>

	<p align="center"><b>Minor events</b></p> <p>Article 2621-bis is ideally composed of two different regulatory provisions, which are closely linked. The first, contained in paragraph 1, introduces an autonomous offence if 'minor acts' are committed in relation to the cases referred to in Art. 2621, to be assessed 'taking into account the nature and size of the company and the methods or effects of the conduct'. The second provision, contained in the following paragraph, requires an additional autonomous type of crime, with the recipients being small entrepreneurs.</p> <p>The case of not being punishable under Article 131-bis of the Criminal Code regarding the 'particularly tenuous nature of the fact' applies to the conduct integrating the cases referred to in Articles 2621 and 2621-bis. With Article 2621-ter, the legislator clarified the evaluation criteria that the judge must adopt and apply for the purposes of the discipline in question, in assessing whether the facts committed are of a 'particularly tenuous nature'.</p>	<p align="center"><i>Art. 2621-bis of the Italian Civil Code</i></p>
	<p align="center"><b>Falsification of reports and communications by those responsible for the statutory audit</b></p> <p>The crime punishes those responsible for the statutory audit who, in order to obtain an unfair profit for themselves or others, while cognisant of the falsehood and the intention of deceiving the recipients of the communications, attest to falsehoods or conceal information concerning the economic, financial or financial situation of the company, entity or subject under review in reports or in other communications, in a way that is likely to mislead the recipients of the communications regarding the aforementioned situation. The third and fourth paragraphs include aggravating circumstances in the case of a statutory audit of public-interest entities, if the fact is committed by the person responsible for the statutory audit of a public-interest entity for money or another benefit given or promised, or in agreement with the directors, chief operating officers or statutory auditors of the company subject to audit.</p> <p>Art. 37, paragraphs 34 and 35 of Italian Legislative Decree no. 39 of 27 January 2010, implementing Directive 2006/43/EC on the statutory audit, repealed Article 2624 of the Italian Civil Code, was not coordinated with Article 25 ter of Legislative Decree 231/01: according to the applicable principle of certainty in criminal law, the aforementioned case that is the subject of the recent legislative intervention should therefore no longer be included in the catalogue of crimes applicable to an entity's administrative liability.</p>	<p align="center"><i>Art. 27 of Italian Legislative Decree no. 39/2010</i></p>
	<p align="center"><b>False corporate communications for listed companies</b></p> <p>The directors, chief operating officers, managers responsible for preparing the company's financial reports, the statutory auditors and the liquidators of companies issuing financial instruments admitted for trading on a regulated market in Italy or in another country of the European Union are punished when in order to obtain an unfair profit for themselves or others, they knowingly report material facts that do not correspond to the truth or omit material facts where the relevant notification is required by the law on the economic, financial or financial situation of the company or the group it belongs to in the financial statements, reports or other corporate communications to shareholders or the public, in a way that is materially likely to mislead others.</p> <p>The companies referred in the previous paragraph correspond to:</p> <ol style="list-style-type: none"> <li>1) companies issuing financial instruments, in which regard a request has been submitted for admission to trade on a regulated market in Italy or in another EU country;</li> <li>2) companies issuing financial instruments admitted for trading on an Italian multilateral trading facility;</li> </ol>	<p align="center"><i>Art. 2622 of the Italian Civil Code</i></p>

	<p>3) companies that control the companies issuing financial instruments admitted for trading on a regulated market in Italy or in another EU country;</p> <p>4) companies that invite the public to subscribe to savings or otherwise manage public savings.</p> <p>The provisions of the preceding paragraphs also apply if the falsehoods or omissions refer to assets owned or administered by the company on behalf of third parties.</p>	
	<p style="text-align: center;"><b><i>False prospectus</i></b></p> <p>This criminal conduct refers to providing false information likely to mislead or conceal data or news with the same intention, in the prospectuses required for the purposes of soliciting investments or admission to trade on regulated markets, or in the documents published for public purchase or exchange offerings.</p> <p>It should be noted that:</p> <ul style="list-style-type: none"> <li>- There must be a cognisance of the falsehood and the intention to deceive the recipients of the prospectus;</li> <li>- The conduct must be capable of misleading the recipients of the prospectus;</li> <li>- The conduct must be aimed at achieving an unfair profit for oneself or others;</li> </ul> <p>Article 34, paragraph 2 of Italian Law no. 262/2005 repealed Article 2623 of the Italian Civil Code, which punished the crime in question and the criminal case - previously sanctioned pursuant to the repealed law - is currently contemplated and sanctioned under Article 173-bis of the Consolidated Law on Finance.</p> <p>It should be noted, with reference to the predicate crimes of administrative liability, that Article 25-ter of the aforementioned Decree currently refers to the repealed civil law but does not refer to the crime introduced by Italian Law no. 262/2005. The amendments to legislation therefore seem to eliminate corporate administrative liability pursuant to Art. 25-ter of the Decree with reference to the crime of falsification in the prospectus.</p>	<p style="text-align: center;"><b><i>Art. 2623 of the Italian Civil Code</i></b></p>
	<p style="text-align: center;"><b><i>Obstruction of control</i></b></p> <p>The first paragraph of Art. 2625 of the Italian Civil Code provides for the administrative liability of directors, should they obstruct the control functions attributed to shareholders or the corporate bodies. The administrative offence does not generate the direct responsibility of the Entity, which instead is provided for in the criminal case, contemplated by the second paragraph of the same Art. 2625 of the Italian Civil Code, which is integrated when the obstructive conduct results in damage to shareholders. If the fact relates to listed companies, it should be remembered that the punishable conduct refers to the concealment of documentation, or in the implementation of other artifices causing the two events constituting the crime (obstructed control or obstructed audit). It should be noted further that the rule includes amongst the various forms manifesting the prohibited conduct, also a simple obstacle, which extends the area of prohibition up to mere obstructionism.</p> <p>It should be noted with regard to the case referred to above that Art. 37, paragraphs 34 and 35 of Italian Legislative Decree no. 39 of 27 January 2010, implementing Directive 2006/43/EC on the statutory audit, in amending Article 2625 of the Italian Civil Code, was not coordinated with Art. 25-ter of Italian Legislative Decree 231/01; in fact, Article 25-ter refers to Article 2625 of the Italian Civil Code, which in the new version no longer includes the obstructed control of auditors, which is now covered in Italian Legislative Decree 39/2010 under Art. 29, which is not referred to by Art. 25-ter and provides for two new cases (in the form of an</p>	<p style="text-align: center;"><b><i>Art. 2625 of the Italian Civil Code</i></b></p>

	<p>administrative and criminal offence) of obstructed control in relation to the same audit activity.</p> <p>According to the applicable principle of certainty in criminal law, the aforementioned case that is the subject of the recent legislative intervention should therefore not be included in the catalogue of crimes applicable to an entity's administrative liability, which it nonetheless has deemed prudent to take into account when formulating this Model.</p>	
	<p><b><i>Unlawful restitution of contributions</i></b></p> <p>Apart from the cases of legitimately reducing the share capital, the 'typical conduct' contemplates the return, albeit simulated, of contributions to shareholders or releasing them from the obligation to execute them.</p> <p>It should be noted that the active perpetrators are the directors.</p>	<i>Art. 2626 of the Italian Civil Code</i>
	<p><b><i>Unlawful distribution of profits or reserves</i></b></p> <p>This criminal conduct consists of allocating profits or advances on profits not effectively earned or intended by law to be allocated to reserves, or allocating reserves, even if not constituted by profits, which cannot be distributed by law.</p> <p>It should be noted that:</p> <ul style="list-style-type: none"> <li>- The active perpetrators are the directors;</li> <li>- Returning the profits or replenishing the reserves before the deadline for the approval of the financial statements represents a way of extinguishing the crime.</li> </ul>	<i>Art. 2627 of the Italian Civil Code</i>
	<p><b><i>Unlawful transactions on parent company shares or shareholdings</i></b></p> <p>This crime is realised with the purchase or subscription of shares or shareholdings in the parent company apart from the cases permitted by law, which cause damage to the integrity of the share capital or of the reserves not distributable by law.</p> <p>The crime is extinguished if the share capital or reserves are reconstituted before the deadline for the approval of the financial statements for the year in which the conduct was carried out.</p> <p>It should be noted that:</p> <ul style="list-style-type: none"> <li>- The active perpetrators are the directors;</li> <li>- Reconstituting the share capital or reserves before the deadline for the approval of the financial statements for the year in which the conduct was carried out represents a way of extinguishing the crime.</li> </ul>	<i>Art. 2628 of the Italian Civil Code</i>
	<p><b><i>Transactions in prejudice of creditors</i></b></p> <p>The case refers to reducing the share capital or undertaking mergers with other companies or demergers, which cause damage to creditors, in breach of the law that protects creditors.</p> <p>It should be noted that:</p> <ul style="list-style-type: none"> <li>- The active perpetrators are the directors;</li> <li>- Compensation for the damage suffered by creditors before the proceedings represents a way of extinguishing the crime.</li> </ul>	<i>Art. 2629 of the Italian Civil Code</i>
	<p><b><i>Failure to communicate conflicts of interest</i></b></p> <p>The crime refers to breaching the obligations under Art. 2391 of the Italian Civil Code, which require conflicts of interest to be disclosed to directors and the board of statutory auditors. This offence is committed by the director or member of the board of directors of a company with securities listed on regulated Italian or other European Union markets or disseminated to the public to a significant extent pursuant to Article 116 of the Consolidated Text referred to in Italian Legislative Decree no. 58 of 24 February 1998, or a party subject to supervision pursuant</p>	<i>Art. 2629-bis of the Italian Civil Code</i>

	to the Consolidated Text referred to in Italian Legislative Decree no. 385 of 1 September 1993, of the aforementioned Consolidated Text referred to in Legislative Decree no. 58/1998, Italian Law no. 576 of 12 August 1982, or Italian Legislative Decree no. 124 of 21 April 1993.	
	<p><b><i>Fictitious formation of capital</i></b></p> <p>This crime is committed when: the company's capital is fictitiously formed or increased with the allocation of shares or company shares for an amount that is higher than the share capital; shares or units are subscribed to reciprocally; the contributions of goods in kind, receivables or assets of the company are significantly overvalued, in the case of transformation.</p> <p>It should be noted that the active perpetrators are the directors and contributing shareholders.</p>	<i>Art. 2632 of the Italian Civil Code</i>
	<p><b><i>Unlawful distribution of corporate assets by the liquidators</i></b></p> <p>The crime occurs with the distribution of company assets to the shareholders before the company creditors have been paid or provision has been made to pay them, thus causing damage to the creditors.</p> <p>It should be noted that:</p> <ul style="list-style-type: none"> <li>- The active perpetrators are the liquidators;</li> <li>- Compensation for the damage suffered by creditors before the proceedings represents a way of extinguishing the crime.</li> </ul>	<i>Art. 2633 of the Italian Civil Code</i>
	<p><b><i>Corruption among private individuals</i></b></p> <p>Unless the fact constitutes a more serious crime, the crime in question occurs when the directors, chief operating officers, the managers responsible for preparing the company's financial reports, the statutory auditors and the liquidators of private companies or entities who, also through third parties, solicit or receive for themselves or for others, money or other benefits that are not due, or accept the promise, to perform or omit an act in breach of the obligations inherent to their office or the obligations of loyalty. Whoever, also through an intermediary, offers, promises or gives money or other benefits not due to the persons indicated in the first and second paragraphs, is punishable with the same penalties. This case is the only one relevant for the purposes of the administrative liability of companies as it is expressly referred to in Article 25-ter of Italian Legislative Decree 231/01.</p>	<i>Art. 2635 of the Italian Civil Code</i>
	<p><b><i>Incitement to corruption among private individuals</i></b></p> <p>Article 2635 bis of the Italian Civil Code introduces a new case, which refers to offering or promising money or other benefits that are not due 'to the directors, the chief operating officers, the managers responsible for preparing the company's financial reports, the statutory auditors and the liquidators of private companies or entities, as well as to those who work in them and exercise managerial functions, so that they can perform or omit an act in breach of the obligations inherent to their office or the obligations of loyalty'.</p>	<i>Art. 2635-bis of the Italian Civil Code</i>
	<p><b><i>Unlawful influence on the shareholders' meeting</i></b></p> <p>The 'typical conduct' refers to a majority being obtained in the shareholders' meeting on the basis of simulated acts or fraud, in order to obtain an unfair profit for themselves or for others.</p>	<i>Art. 2636 of the Italian Civil Code</i>

	<p><b>Market rigging</b> For the crime to occur, false information is disseminated or simulated transactions or other devices are put in place, materially effective in causing a significant alteration in the price of listed or unlisted financial instruments, or to significantly affect the public's confidence in the financial stability of banks or banking groups.</p>	<i>Art. 2637 of the Italian Civil Code</i>
	<p><b>Obstructing the public supervisory authorities from exercising its functions</b> The criminal conduct occurs with the submission in the communications to the supervisory authorities provided for by law, of material facts that do not correspond to the truth, even if subject to evaluation, on the economic, financial or financial situation of the parties subject to supervision in order to obstruct their functions; or with concealment by other fraudulent means, of the facts regarding the situation in their entirety or in part, which should have been communicated. Criminal conduct also occurs when the functions of the supervisory authorities are intentionally obstructed in any way, including by omitting the necessary communications. It should be noted that:</p> <ul style="list-style-type: none"> <li>- Active perpetrators are the directors, the chief operating officers, the statutory auditors and the liquidators of companies or entities and other parties subject by law to the public supervisory authorities, or with obligations in their regard;</li> <li>- Liability also arises in the event that the information relates to assets owned or administered by the company on behalf of third parties;</li> <li>- For the purposes of criminal law, the resolution authorities and functions referred to in the Decree transposing EU Directive 2014/59/EU are equivalent to the supervisory authorities and functions.</li> </ul>	<i>Art. 2638 of the Italian Civil Code</i>
	<p><b>False or omitted statements for the purpose of obtaining the preliminary certificate</b> The offence punishes anyone who, in order to make it appear that the conditions for the issue of the prior certificate in cross-border corporate transactions have been fulfilled:</p> <ul style="list-style-type: none"> <li>- forms documents that are wholly or partly forged;</li> <li>- alters true documents;</li> <li>- makes false statements or omits relevant information.</li> </ul>	<i>Art. 54 of Italian Legislative Decree no. 19/2023</i>
<p><b>Art. 25-quater</b> Crimes for the purposes of terrorism or subversion of the democratic order contemplated by the Criminal Code and special laws</p>	<p><b>Subversive associations</b> Whoever in the territory of the State promotes, constitutes, organises or manages direct associations apt to violently subvert the economic or social systems established in the State or to violently suppress the political and legal order of the State, shall be punished.</p>	<i>Art. 270 of the Italian Criminal Code</i>
	<p><b>Associations for the purposes of terrorism, including international terrorism or of subversion of the democratic order</b> The crime punishes whoever promotes, constitutes, organises, manages or finances associations that intend to carry out acts of violence for the purposes of terrorism or of subversion of the democratic order.</p>	<i>Art. 270-bis of the Italian Criminal Code</i>
	<p><b>Aggravating and mitigating circumstances</b> Circumstances that result in an increase or reduction in sanctions.</p>	<i>Art. 270-bis 1 of the Italian Criminal Code</i>

	<p><b><i>Assistance to associates</i></b>  Apart from the cases of aiding and abetting, the crime punishes whoever gives refuge or provides food, hospitality, means of transport, means of communication to any of the persons referred to in Articles 270 and 270-bis.</p>	<i>Art. 270-ter of the Italian Criminal Code</i>
	<p><b><i>Recruitment for the purposes of terrorism, including international terrorism</i></b>  Apart from cases under Art. 270 bis, the crime punishes whoever enlists one or more people to carry out acts of violence or sabotage of essential public services, for the purposes of terrorism, even if directed against a foreign State, an institution or an international body.</p>	<i>Art. 270-quater of the Italian Criminal Code</i>
	<p><b><i>Training in activities for the purposes of terrorism, including international terrorism</i></b>  Apart from the cases referred to in Art. 270-bis, the crime punishes whoever trains or in any case, provides instructions on the preparation or use of explosive materials, firearms or other weapons, chemical or bacteriological substances or harmful or dangerous substances, as well as any other technique or method to carry out acts of violence or sabotage of essential public services, for the purpose of terrorism, even if directed against a foreign State, an institution or an international body. The same applies to the person that was trained, as well as to the person who has acquired instructions, albeit it independently, to carry out the acts referred to in the first section, engages in conduct aimed solely at carrying out the conduct referred to in Art. 270-sexies of the Italian Criminal Code.</p>	<i>Art. 270-quinquies of the Italian Criminal Code</i>
	<p><b><i>Financing of conducts for the purposes of terrorism</i></b>  Apart from the cases referred to in Articles 270-bis and 270-quater, the crime punishes whoever collects, delivers or makes available goods or money, in whatever way realised, intended entirely or in part, to be used to carry out conducts for the purposes of terrorism. Whoever stores or safeguards the goods, the aforementioned goods and money, shall be punished.</p>	<i>Art. 270-quinquies. 1 of the Italian Criminal Code</i>
	<p><b><i>Theft of property or money subject to seizure</i></b>  Whoever steals, destroys, disperses, suppresses or deteriorates property or money, subject to seizure to prevent the financing of conduct for the purposes of terrorism referred to in Article 270-sexies, is punished.</p>	<i>Art. 270-quinquies. 2 of the Italian Criminal Code</i>
	<p><b><i>Possession of material for terrorist purposes</i></b>  Anyone, except in the cases referred to in Article 270-bis, who trains or otherwise provides instructions on the preparation or use of explosive materials, firearms or other weapons, harmful or dangerous chemical or bacteriological substances, as well as any other technique or method for carrying out acts of violence or sabotage of essential public services, for the purpose of terrorism, even if directed against a foreign state, an international institution or body, shall be punished. The same penalty shall apply to the person trained, as well as to the person who, having acquired, even independently, the instructions for carrying out the acts referred to in the first sentence, engages in conduct unambiguously aimed at committing the acts referred to in Article 270-sexies.</p>	<i>Art. 270-quinquies.3 of the Italian Criminal Code</i>
	<p><b><i>Conduct for the purposes of terrorism</i></b>  For the purposes of this case, conduct is considered for the purposes of terrorism when by its nature or context, it can cause serious damage to a country or an international organisation and is carried out for the purpose of intimidating the population or forcing the public authorities or an international organisation to perform or refrain from performing any act or destabilising or destroying the fundamental political, constitutional, economic and social structures of a country</p>	<i>Art. 270- sexies of the Italian Criminal Code</i>



	or an international organisation, as well as other conducts defined as terrorist or committed for the purpose of terrorism by conventions or other rules of international law that are binding on Italy.	
	<p><b><i>Attack for the purposes of terrorism or subversion</i></b> Whoever threatens the life or safety of a person for the purposes of terrorism or subversion of the democratic order, is punished.</p>	<i>Art. 280 of the Italian Criminal Code</i>
	<p><b><i>Act of terrorism with lethal or explosive devices</i></b> The crime punishes whoever, for the purposes of terrorism, performs any act aimed at damaging the movable or immovable property of others, using explosive or otherwise deadly devices (similar weapons and materials specified in Article 585 and appropriate to cause significant material damage).</p>	<i>Art. 280- bis of the Italian Criminal Code</i>
	<p><b><i>Act of nuclear terrorism</i></b> For the purposes of terrorism referred to in Article 270- sexies, whoever: (1) procures radioactive materials for themselves or others; (2) creates a nuclear device or otherwise comes into its possession of said device. The following will be punished: (1) whoever uses radioactive material or a nuclear device; (2) whoever uses or damages a nuclear installation in such a way that it releases or with the effective danger that it releases radioactive material.</p>	<i>Art. 280- ter of the Italian Criminal Code</i>
	<p><b><i>Kidnapping persons for the purposes of terrorism or subversion</i></b> Whoever kidnaps a person for the purposes of terrorism or subversion of the democratic order, is punished.</p>	<i>Art. 289-bis of the Italian Criminal Code</i>
	<p><b><i>Kidnapping persons for the purpose of coercion</i></b> Apart from the cases referred to in Articles 289-bis and 630, the crime punishes whoever kidnaps a person or holds them and threatens to kill, injure or continue to hold them in order to force a third party, be it a State, an international organization between several governments, a natural or legal person or a group of natural persons, to carry out any act or to abstain from it, subjecting the release of the person kidnapped to this action or omission.</p>	<i>Art. 289- ter of the Italian Criminal Code</i>
	<p><b><i>Incitement to commit any of the crimes provided for in sections one and two</i></b> Whoever incites someone to commit one of the culpable offences, contemplated by the first and second sections of this title, in which case the law prescribes the death penalty or life imprisonment or imprisonment, shall be punished.</p>	<i>Art. 302 of the Italian Criminal Code</i>
	<p><b><i>Political conspiracy by agreement</i></b> Where more than one person agrees to commit one of the offences referred to in Article 302, those participating in the agreement shall be punished.</p>	<i>Art. 304 of the Italian Criminal Code</i>
	<p><b><i>Political conspiracy through association</i></b> When three or more people are in association for the purpose of committing one of the crimes contemplated by Article 302, those who promote, constitute or organise the association are punished.</p>	<i>Art. 305 of the Italian Criminal Code</i>

	<p><b><i>Armed gang: formation and participation</i></b>  When, in order to commit one of the offences referred to in Article 302, an armed gang is formed, those who promote or constitute or organise it shall be subject to the penalty.</p>	<i>Art. 306 of the Italian Criminal Code</i>
	<p><b><i>Assistance to participants of conspiracies or of armed gangs</i></b>  Apart from the cases of aiding and abetting, the crime punishes whoever gives refuge or provides food, hospitality, means of transport, means of communication to any of the persons participating in an association or gang as specified in the two articles above. Whoever commits the act in favour of a close relative is not punishable.  For the purposes of criminal law, close relatives are understood as relatives in the ascending, descending lines, spouses, brothers and sisters, relatives in the same degree, uncles, aunts and grandchildren: however, the denomination of close relatives does not include relatives, when the spouse has died and there are no offspring.</p>	<i>Art. 307 of the Italian Criminal Code</i>
	<p><b><i>Manufacture or possession of explosive materials</i></b>  Anyone who, with the intent to endanger public safety, manufactures, purchases, or possesses dynamite or other explosive, asphyxiating, blinding, toxic, or flammable materials, or substances used in their composition or manufacture, shall be punished.  Except in cases of complicity in the offense referred to in the first paragraph, anyone who, by any means, including electronic means, distributes, disseminates, spreads, or advertises material containing instructions on the preparation or use of the materials or substances referred to in the same paragraph, or on any other technique or method for committing any of the intentional crimes referred to in this title punishable by imprisonment of not less than five years, shall be punished.</p>	<i>Art. 435 of the Italian Criminal Code</i>
	<p><b><i>Seizure, hijacking and destruction of an aircraft</i></b>  Whoever using violence or threats, commits an act directed at taking possession of an aircraft and whoever using violence, threats or fraud commits an act directed at hijacking or destroying an aircraft, is punished.</p>	<i>Article 1 of Italian Law no. 341/1976</i>
	<p><b><i>Damage to ground installations</i></b>  Whoever, in order to hijack or destroy an aircraft, damages the ground installations related to air navigation or alters their use, is punished with the penalties specified in the previous article.</p>	<i>Article 2 of Italian Law no. 341/1976</i>
	<p><b><i>Penalties</i></b>  Indication of the applicable penalties.</p>	<i>Article 3 of Italian Law no. 433/19891</i>
	<p><b><i>Voluntary retraction</i></b>  Apart from the case provided for in the last paragraph of Article 56 of the Italian Criminal Code, the person guilty of a crime committed for the purposes of terrorism or subversion of the democratic order that voluntarily prevents the event and provides decisive evidence for the exact reconstruction of the fact and identification of any associate, is not punished.</p>	<i>Article 5 of Italian Legislative Decree no. 625/1979</i>
	<p><i>For the purposes of entities' administrative liability, the crimes under Article 2 of the New York Convention of 9 December 1999 are also relevant.</i></p>	<i>Article 2 of the New York Convention of 9 December 1999</i>

<p><b>Art. 25-quater. 1</b> Female genital organs mutilation practices</p>	<p><b>Female genital organs mutilation practices</b> Whoever, in the absence of the requirements relating to a medical treatment, causes female genital organs to be mutilated, shall be punished. For the purposes of this Article, female genital organs mutilation practices shall mean a clitoridectomy, excision and infibulation and any other practice causing the same type of effects. Whoever, in the absence of requirements relating to medical treatment, and in order to impair sexual functions, causes injuries to the female genital organs other than those indicated in the first paragraph, with a resulting illness in the body or mind, is punished. The provisions of this article also apply when the fact is committed abroad by an Italian citizen or a foreigner residing in Italy, or to the detriment of an Italian citizen or a foreigner residing in Italy. In this case, the offender is punished at the request of the Minister of Justice.</p>	<p><b>Art. 583-bis of the Italian Criminal Code</b></p>
<p><b>Art. 25-quinquies</b> Crimes against the individual</p>	<p><b>Imposition and retaining the condition of slavery or servitude</b> Whoever exercises powers corresponding to those of property rights or whoever imposes or retains a person in a state of continuous subjection, forcing it to perform work or sexual services or to beg or in any case to carry out unlawful activities involving exploitation or to undergo the removal of organs, is punished. The imposition or retention in a state of subjection occurs when the conduct is carried out using violence, threats, deception, abuse of authority or taking advantage of a situation of vulnerability, physical or mental inferiority or a situation of need, or by promising or giving sums of money or other benefits to those who have authority over that person.</p>	<p><b>Art. 600 of the Italian Criminal Code</b></p>
	<p><b>Child prostitution</b> The following will be punished: - Recruits a person under the age of eighteen or induces them into prostitution; - Promotes, exploits, manages, organises or controls the prostitution of a person under the age of eighteen, or otherwise benefits from it.</p>	<p><b>Art. 600-bis of the Italian Criminal Code</b></p>
	<p><b>Child pornography</b> The following will be punished: - Uses minors under the age of eighteen to hold pornographic performances or shows or produces pornographic material; - Recruits or induces minors under the age of eighteen to participate in pornographic performances or shows or otherwise profits from the aforementioned shows.</p>	<p><b>Art. 600-ter of the Italian Criminal Code</b></p>
	<p><b>Possession or access of pornographic material</b> Apart from the cases provided for by Art. 600-ter of the Criminal Code, whoever knowingly procures or has pornographic material made using minors under the age of eighteen, commits this crime. Apart from the cases referred to in the first paragraph, anyone who, by using the internet or other networks or means of communication, intentionally and without justified reason accesses pornographic material made using minors under the age of eighteen commits a crime.</p>	<p><b>Art. 600-quater of the Italian Criminal Code</b></p>
	<p><b>Virtual pornography</b> This provision stipulates that the provisions under Articles 600-ter and 600-quater are also applicable when the pornographic material represents virtual images that were made using images of minors under the age of eighteen or parts of them.</p>	<p><b>Art. 600- quater.1 of the Italian Criminal Code</b></p>

	Virtual images are images made using graphic processing techniques that are not associated in their entirety or in part with real situations, and the quality of representation makes them appear as actual non-real situations.	
	<p><b><i>Tourism initiatives aimed at the exploitation of child prostitution</i></b>  Whoever organises or promotes trips aimed at exploiting prostitution to the detriment of minors or in any case inclusive of these activities, commits the offence.</p>	<i>Art. 600-quinquies of the Italian Criminal Code</i>
	<p><b><i>People trafficking</i></b>  The crime punishes anyone who traffics people who are in the conditions referred to in Article 600 of the Italian Criminal Code or, in order to commit the crimes referred to in the first paragraph of that article, inducing them by deception or forcing them by violence, threats, abuse of authority or taking advantage of a situation of physical or mental inferiority or a situation of need, or by promising or giving sums of money or other benefits to the person who has authority over them, to enter or stay or to leave the territory of the State or to move within it.</p>	<i>Art. 601 of the Italian Criminal Code</i>
	<p><b><i>Trafficking in organs taken from a living person</i></b>  The crime punishes whoever unlawfully, trades, sells, buys or, in any way and for any reason, procures or trades in organs or parts of organs taken from a living person.</p>	<i>Art. 601-bis</i>
	<p><b><i>Purchase and sale of slaves</i></b>  The law punishes whoever, except for the cases contemplated under Article 601, buys or sells or transfers a person who is in one of the conditions referred to under Article 600 of the Italian Criminal Code.</p>	<i>Art. 602 of the Italian Criminal Code</i>
	<p><b><i>Unlawful brokering and exploitation of labour</i></b>  This crime is committed by whoever carries out an organised brokering activity, recruiting labourers or organising work characterised by exploitation, through violence, threats or intimidation, or taking advantage of the workers' state of health or need.  The existence of one or more of the following circumstances constitutes an exploitation index:</p> <ul style="list-style-type: none"> <li>- The systematic remuneration of workers in a way that is clearly different from national collective agreements or in any case disproportionate to the quantity and quality of the work performed;</li> <li>- The systematic breach of the regulations relating to working hours, weekly rest, compulsory leave, holidays;</li> <li>- Breaches of the legislation on safety and hygiene in the workplace, to the extent of exposing workers to dangers in terms of health, safety or personal safety;</li> <li>- Subjecting workers to significantly degrading working conditions, methods of surveillance or housing conditions.</li> </ul>	<i>Art. 603-bis of the Italian Criminal Code</i>
	<p><b><i>Solicitation of minors</i></b>  Whoever solicits a minor under the age of sixteen, for the purpose of committing the crimes referred to in Articles 600, 600-bis, 600-ter and 600-quater, even if related to the pornographic material referred to in Article 600-quater.1, 600-quinquies, 609-bis, 609-quater, 609-quinquies and 609-octies, is punished. Soliciting refers to any act aimed at gaining the minor's trust using artifices,</p>	<i>Art. 609- undecies of the Italian Criminal Code</i>

	<p>flattery or threats also made via the Internet or other networks or means of communication.</p> <p>The offense is aggravated in the presence of the following factual circumstances:</p> <ul style="list-style-type: none"> <li>- if the offense is committed by several people gathered together;</li> <li>- if the offense is committed by a person who is part of a criminal association and in order to facilitate its activity;</li> <li>- if the fact, due to the repetition of the conduct, causes serious harm to the minor;</li> <li>- if the fact results in danger of life for the minor.</li> </ul>	
<p><b>Art. 25-sexies</b> Market abuse crimes</p>	<p><b><i>Abuse or unlawful disclosure of privileged information. Recommendation or induction of others to commit insider dealing</i></b></p> <p>The active perpetrator of the crime is whoever is in possession of privileged information due to: their role as a member of the administrative, management or control bodies of an issuing company; their participation in the capital of the issuer or their work in a public function or office.</p> <p>Criminal conduct is substantiated in:</p> <ol style="list-style-type: none"> <li>1. the selling, buying or carrying out other transactions, directly or indirectly on financial instruments using privileged information; either on their own behalf or on behalf of third parties;</li> <li>2. communicating privileged information to others outside the scope of one's normal work, profession, function or office (<i>tipping</i>);</li> <li>3. recommending or inducing others to carry out any transaction on financial instruments referred to 1 above (<i>tuyautage</i>).</li> </ol> <p>Apart from the cases of participation in the crimes described above, anyone who commits one of the facts indicated in points 1, being in possession of inside information for reasons other than those indicated above, and knowing the privileged nature of such information, commits a crime; 2 and 3 (so-called secondary insider).</p> <p>The scope of this case also covers conducts or transactions, including offers, relating to auctions on an auction platform authorized as a regulated market for emission allowances or other related auction products, even when the products subject to auction are not financial instruments pursuant to EU regulation no. 1031/2010 of the Commission of 12 November 2010.</p> <p>The financial instruments subject to criminal conduct are those referred to in Article 180, paragraph 1, letters a) and b) of the Consolidated Law on Finance, or financial instruments or any other instrument admitted for trading or where a request for admission to trading on a regulated market in Italy or another EU country has been submitted, as well as financial instruments admitted for trading on an Italian multilateral trading facility where admission has been requested or authorised by the issuer.</p> <p>Furthermore, pursuant to art. 182 TUF, financial instruments relevant to the configurability of the crime of insider trading mean financial instruments admitted to trading or for which a request for admission to trading in an Italian multilateral trading system or in another EU country has been submitted European; financial instruments traded on an organized trading facility; financial instruments whose price or value depends on the price or value of a financial instrument mentioned in the same letters, or has an effect on that price or value, including but not limited to credit default swaps and contracts for difference.</p> <p>The definition for 'privileged information' is found in Article 181 of the Consolidated Law on Finance, and refers to information of a specific nature, which has not been made public, relating, directly or indirectly, to one or more issuers of financial instruments or to one or more financial instruments, which, if it</p>	<p><b>Art. 184 Consolidated Law on Finance (TUF)</b></p>

	<p>were disclosed to the public, would most likely have a significant effect on the price of those financial instruments.</p> <p>The subjective element is the generic intent, which is identifiable in being cognisant of having privileged information and in the intent to use it in the unlawful ways described.</p> <p>Also punishable, is whoever is in possession of privileged information because they are preparing or executing criminal activities, and engage in some of the conduct in question.</p>	
	<p><b>Market manipulation</b></p> <p>The conduct that is punished, consists in disseminating false information or implementing simulated transactions or other devices materially appropriate to cause a significant alteration in the price of financial instruments.</p> <p>The intent refers to the cognisance and willingness to disseminate false information or to carry out simulated transactions or other devices materially appropriate to cause a significant alteration in the price of financial instruments.</p> <p>The crime is committed when false information is disseminated and simulated operations or other artifices are carried out, which are materially appropriate to cause a significant alteration in the price of financial instruments.</p> <p>The offense of market manipulation also occurs where the fact relates to spot contracts on goods that are not wholesale energy products, capable of causing a significant alteration of the price or value of the financial instruments referred to in art. 180, paragraph 1 letter a) and financial instruments, including derivative contracts or derivative instruments for the transfer of credit risk, capable of causing a significant alteration in the price or value of a spot commodity contract, if the price or value depends on the price or value of such financial instruments; c) the reference indices (benchmarks).</p>	<i>Art. 185 Consolidated Law on Finance (TUF)</i>
	<p><b>Prohibition on the abuse of privileged information and unlawful disclosure of privileged information</b></p> <p>It is not permitted to:</p> <ul style="list-style-type: none"> <li>a) abuse or attempt to abuse privileged information;</li> <li>b) recommend to others to abuse privileged information or induce others to abuse privileged information; or</li> <li>c) unlawfully disclose privileged information.</li> </ul>	<i>Art. 14 Reg. EU no. 596/2014</i>
	<p><b>Prohibition on market rigging</b></p> <p>Market rigging or attempted market rigging are not permitted.</p>	<i>Art. 15 Reg. EU no. 596/2014</i>
<p><b>Art. 25-septies</b></p> <p>Crimes of involuntary manslaughter and serious or extremely serious personal injuries, committed by breaching regulations on workplace accidents and on the protection of occupational hygiene and health</p>	<p><b>Involuntary manslaughter</b></p> <p>Whoever causes the death of a person through negligence is punished.</p>	<i>Art. 589 of the Italian Criminal Code</i>
	<p><b>Involuntary personal injury</b></p> <p>Whoever causes personal injury to others through negligence is punished.</p>	<i>Art. 590 of the Italian Criminal Code</i>

<p style="text-align: center;"><b>Art. 25-octies</b></p> <p>Handling stolen goods, money laundering and use of money, goods or benefits with unlawful origins, as well as self-laundering</p>	<p style="text-align: center;"><b><i>Handling stolen goods</i></b></p> <p>Art. 648, paragraph 1 of the Italian Criminal Code incriminates whoever "apart from the cases of aiding and abetting, buys, receives or conceals money or things coming from any crime, or in any case interferes in making them buy, receive or conceal".</p> <p>"Purchase" should be understood as the effect of a trading activity whereby the agent obtains possession of the asset, either on a free of charge basis or against payment.</p> <p>The term "receive" refers to any form of gaining possession of the asset coming from the crime, even if only temporarily or due to mere complacency.</p> <p>"Concealment" should be understood as the concealment of the asset originating from the crime, after having received it.</p> <p>The handling of stolen goods also applies when interfering in the purchase, receipt or concealment of the asset. This conduct is represented in any mediation activity. This is not to be understood in a civil code sense (as specified by case law), between the perpetrator of the main crime and the third-party buyer.</p> <p>The paragraph 2 of art. 648 of the criminal code expands the scope of application of the incriminating case by including conducts relating to money or things originating from an offense punishable by arrest for a maximum of one year or a minimum of six months.</p> <p>The offense is aggravated if the offense is committed in the exercise of a professional activity.</p> <p>Art. 648, third paragraph, provides for a mitigation where the fact is particularly tenuous</p> <p>In the end, the last paragraph of Art. 648 of the Italian Criminal Code extends punishment "even when the perpetrator of the crime, from whom the money or assets originate, is not chargeable or punishable or when the conditions for prosecution referring to this crime are absent".</p> <p>The purpose of incriminating the handling of stolen goods is to prevent perpetuating the damage to property interests that began with the main crime being committed. A further objective of the incrimination, is to avoid the main crimes being committed, as a consequence of the restrictions placed on the circulation of goods originating from the crimes themselves.</p>	<p style="text-align: center;"><i>Art. 648 of the Italian Criminal Code</i></p>
	<p style="text-align: center;"><b><i>Money laundering</i></b></p> <p>This crime, "apart from the cases of aiding and abetting in the crime, refers to whoever replaces or transfers money, goods or other benefits coming from a crime; or performs other operations in relation to them, in such a way as to obstruct identifying their criminal origins". The offense is mitigated in the event that the fact relates to money or things from an offense punishable by arrest for a maximum of one year or a minimum of six months.</p> <p>The third and fourth paragraphs respectively provide for the special aggravating circumstance of having committed the fact in the exercise of a professional activity and the mitigating circumstance that occurs when the money, goods or other benefits derive from a crime for which it is established an edictal penalty for a maximum of less than five years of imprisonment.</p> <p>It is necessary that prior to this, a crime has been committed in which, however, the money launderer did not participate as an accomplice. The provisions are also applicable when the perpetrator of the offence, from whom the money or assets originate, is not chargeable or punishable or when the conditions for prosecution referring to this crime are absent..</p>	<p style="text-align: center;"><i>Art. 648-bis of the Italian Criminal Code</i></p>

	<p><i>Use of money, goods or benefits with unlawful origins</i></p> <p>This refers to the crime committed by 'whoever, apart from the cases of aiding and abetting the crime and the cases provided for by Articles 648 of the Italian Criminal Code (Handling stolen goods) and 648-bis of the Italian Criminal Code (Handling stolen goods), uses money or assets or other benefits from crime in economic or financial activities'. Also applicable in this case, are the aggravating circumstances of exercising a professional activity and extends to the parties under the last paragraph of Art. 648.</p> <p>The specific reference to the term 'use', with a broader meaning than 'invest' which implies a use aimed at specific objectives, expresses the meaning of 'use in any way'. The reference to the concept of 'assets' to indicate the investment sector (economy or finance), conversely, excludes the use of money or other benefits that are occasional or sporadic by nature.</p> <p>The paragraph 2 provides for the attenuated case that is integrated when the money or things used come from an offense punishable by arrest for a maximum of one year or a minimum of six months.</p> <p>The third and fourth paragraphs respectively provide for the aggravating circumstance of having committed the fact in the exercise of a professional activity and the mitigating circumstance of the particular tenuousness of the fact. The specific nature of the crime compared to money laundering, lies in the task of losing traces of the unlawful origin of the money, goods or other benefits, pursued by using these resources in economic or financial activities.</p> <p>The legislator intended to punish those mediated activities, which unlike money laundering, do not immediately replace the assets originating from crime, but in any case, contribute to 'cleaning up' the unlawful funds.</p>	<p><i>Art. 648- ter of the Italian Criminal Code</i></p>
	<p><i>Self-laundering</i></p> <p>Article 3, paragraph 3 of Italian Law no. 186 of 15 December 2014 published in the Official Gazette on 17 December 2014 regarding the emergence and return of capital held abroad and self-laundering, introduces the offence of self-laundering under Art. 648- ter 1 of the Italian Criminal Code, which punishes whoever having committed or contributed to committing a crime, employs, replaces, transfers to economic, financial, entrepreneurial or speculative activities, money, assets or other benefits deriving from the commission of said crimes, in order to materially obstruct the identification of their criminal origins.</p> <p>The offense is mitigated where the fact concerns money or things originating from an offense punishable by arrest for a maximum of one year or a minimum of six months.</p> <p>There is also an extenuating circumstance where the money, goods or other benefits derive from a crime for which a legal penalty of less than a maximum of five years of imprisonment is established.</p> <p>The fifth paragraph contemplates a cause of non-punishment that arises in the event that the money, goods or other utilities are intended for the mere use or personal enjoyment of the agent.</p> <p>This incriminating case also provides for the aggravation of the penalty when the facts are committed in the exercise of a professional activity or in any case in the exercise of a banking or financial activity.</p> <p>Finally, art. 648 ter 1 provides for a mitigation for those who have effectively worked to prevent the conduct from leading to further consequences or to ensure evidence of the crime and the identification of assets, money and other benefits deriving from the crime.</p>	<p><i>Art. 648-ter. 1 of the Italian Criminal Code</i></p>



<p style="text-align: center;"><b>Art. 25-octies.1</b></p> <p>Crime relating to payment instruments other than cash and fraudulent values transfer</p>	<p style="text-align: center;"><b><i>Undue use and falsification of payment instruments other than cash</i></b></p> <p>Art. 493-ter of the Italian Criminal Code contemplates three types of alternative offenses: in the paragraph 1, the conduct of those who, in order to profit from them for themselves or for others, improperly use credit or payment cards, or any other similar document that enables the withdrawal of cash or the purchase of goods or the provision of services, or any other payment instrument other than cash. In the paragraph 2, the conduct of anyone who falsifies or alters the instruments or documents listed in the paragraph 1, or who owns, sells or acquires such instruments or documents of illicit or in any case falsified origin, is sanctioned for the purpose of making a profit for himself or for others or altered, as well as payment orders produced with them.</p>	<p style="text-align: center;"><b><i>Art. 493-ter of the Italian Criminal Code</i></b></p>
	<p style="text-align: center;"><b><i>Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash</i></b></p> <p>Art. 493-quater of the Criminal Code, introduced with Legislative Decree n. 184/2021, punishes - unless the fact constitutes a more serious crime - the conduct of those who, in order to make use of it or allow others to use it in the commission of crimes concerning payment instruments other than cash, produce, import, export, sells, transports, distributes, makes available or in any way procures to itself or to other equipment, devices or computer programs which, due to technical construction or design characteristics, are mainly built to commit such crimes, or are specifically adopted for the same purpose.</p>	<p style="text-align: center;"><b><i>Art. 493-quater of the Italian Criminal Code</i></b></p>
	<p style="text-align: center;"><b><i>Fraudulent values transfer</i></b></p> <p>The offence referred to in the first paragraph punishes, unless the fact constitutes a more serious offence, anyone who fictitiously attributes to others the ownership or availability of money, goods or other utilities in order to evade the provisions of the law on property or smuggling prevention measures, or to facilitate the commission of the offences referred to in Articles 648, 648-bis, 648-ter of the Italian Criminal Code. In addition, the offence referred to in the second paragraph punishes those who, in order to evade the provisions concerning anti-mafia documentation, falsely attribute to others the ownership of enterprises, company shares or stock or corporate offices, if the entrepreneur or company participates in procedures for the award or execution of contracts or concessions.</p>	<p style="text-align: center;"><b><i>Art. 512-bis of the Italian Criminal Code</i></b></p>
	<p style="text-align: center;"><b><i>Computer fraud aggravated by the carrying out of a transfer of money, of monetary value or of virtual currency</i></b></p> <p>Art. 640-ter, Criminal Code, punishes anyone who, by altering in any way the functioning of an IT or telematic system or intervening without right in any way on the data, information or programs contained in an IT or telematic system or pertinent to it, procures for himself or to others an unjust profit with the damage of others. The offense is aggravated if the fact produces a transfer of money, monetary value or virtual currency or is committed with abuse of the quality of system operator (art. 322-ter, 640-quater). The offense is also aggravated where the fact is perpetrated with theft or improper use of the digital identity to the detriment of one or more subjects.</p>	<p style="text-align: center;"><b><i>Art. 640-ter, II comma of the Italian Criminal Code</i></b></p>

<p><b>Art. 25-novies</b> Crimes referring to copyright infringements</p>	<p><i>If committed for profit and not for personal purposes, the unauthorised duplication, reproduction, transmission, dissemination to the public by any process, in whole or in part, of intellectual works intended for the television, cinematographic, sale or rental circuits, of discs, tapes or similar media or any other medium containing frames or videograms of similar musical, cinematographic or audiovisual works or sequences of moving images, literary, dramatic, scientific or teaching, musical or dramatic-musical works, multimedia works, even if included in collective or composite works or databases; reproduction, duplication, transmission or unauthorised dissemination, sale or trade, transfer for any reason or unauthorised importing of over fifty copies or specimens of works protected by copyright and related rights; entry into an electronic network system, through connections of any kind, of a work of intellectual property protected by copyright, or part thereof</i></p>	<p><b>Art. 171-ter let. a), b), c), d), f) of Italian Law no. 633/1941</b></p>
	<p><i>Without an agreement with the lawful distributor, the retransmission or dissemination by any means, of an encrypted service received by means of equipment or parts of equipment able to decode conditional access transmissions</i></p>	<p><b>Article 171-ter, letter e) of Italian Law no. 633/1941</b></p>
	<p><i>The manufacture, importing, distribution, sale, rental, transfer for any reason, advertising for sale or rental, the possession for commercial purposes of any means or service able to facilitate the circumvention of the technological measures put in place to protect the works or the protected materials or the removal of electronic information on the rights management system</i></p>	<p><b>Art. 171-ter, lett. f-bis) and h)</b></p>
	<p><i>The unauthorised fixation, also in the manner set out in paragraph 1 of Article 85-bis of the Consolidated Law on Public Security, referred to in Royal Decree No. 773 of 18 June 1931, on digital, audio, video or audiovisual media, in whole or in part, of a cinematographic, audiovisual or editorial work, or the reproduction, performance or communication to the public of the fixation that has been unauthorisedly performed.</i></p>	<p><b>Art. 171-ter, lett. h-bis)</b></p>
	<p><i>Failure to communicate, within 30 days from the date of placing on the market on the national territory, the data necessary to unambiguously identify the media not subject to marking, or the false declaration relating to the fulfilment of the obligations in terms of SIAE marking</i></p>	<p><b>Art. 171-septies of Italian Law no. 633/1941</b></p>
	<p><i>The fraudulent production, sale, importing, promotion, installation, modification, public and private use of equipment or parts of equipment able to decode audiovisual transmissions with conditional access made by air, satellite, cable, in both analogue and digital format</i></p>	<p><b>Article 171-octies of Italian Law no. 633/1941</b></p>
<p><b>Art. 25-decies</b> Inducement not to make statements or to make false statements to the judicial authorities</p>	<p><b><i>Inducement not to make statements or to make false statements to the judicial authorities</i></b> Art. 377-bis of the Italian Criminal Code punishes the conduct of whoever, by resorting to violence, threats or "offers or promises of money or other benefits", induces anyone called to make a statement that will be used in criminal proceedings before the judicial authority not to make statements, or to provide false statements, in the event that they have the right not to respond. The conduct causing inducement within the crime referred to in Art. 377-bis of the Italian Criminal Code consists of violence, a threat, or an offer or promise of money or other benefit It should be noted that the case, now envisaged as a predicate offence also on the basis of Art. 25-decies of the Decree, was already previously punished with the</p>	<p><b>Art. 377-bis of the Italian Criminal Code</b></p>

	administrative liability of the entity - pursuant to Art. 10 of Italian Law no. 146/2006 - only if it is characterised by transnationality.	
Art. 25-undecies Environmental crimes	<p><b><i>Environmental pollution</i></b></p> <p>The cases of the crime in question are those relating to unlawful conducts that causes significant and measurable impairment or deterioration to: (i) water or air, or extensive or significant portions of soil or subsoil; (ii) an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna.</p> <p>The sanction is increased when the pollution is produced in a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or to the detriment of protected animal or plant species.</p> <p>The sanction is further increased if the pollution causes deterioration, impairment or destruction of a habitat within a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraint.</p>	Art. 452-bis of the Italian Criminal Code
	<p><b><i>Environmental disaster</i></b></p> <p>The cases of the crime in question are those relating to unlawful conducts that alternatively causes: (i) an irreversible alteration in the balance of an ecosystem; (ii) an alteration in the balance of an ecosystem, which would be significantly onerous to eliminate and achievable only by exceptional measures; (iii) an offence in respect of public safety in relation to the relevance of the fact referring to the extent of the impairment or to its harmful effects or to the number of people affected or exposed to danger.</p> <p>The sanction is increased when the disaster occurs in a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural or archaeological constraint, or to the detriment of protected animal or plant species.</p>	Art. 452-quater of the Italian Criminal Code
	<p><b><i>Involuntary crimes against the environment</i></b></p> <p>The case of the crime in question occurs if someone commits the crimes of environmental pollution and environmental disaster through negligence.</p>	Art. 452-quinquies of the Italian Criminal Code
	<p><b><i>Trafficking and abandonment of highly-radioactive material</i></b></p> <p>The cases of the crime in question are those relating to unlawful conduct in the transfer, purchase, receipt, transporting, importing, exporting, supply, possession, transfer, abandonment of highly-radioactive material; the holder who unlawfully disposes such material is also punished.</p>	Art. 452-sexies of the Italian Criminal Code
	<p><b><i>Aggravating circumstances</i></b></p> <p>Aggravating circumstances of the cases of the crime referred to.</p>	Art. 452-octies of the Italian Criminal Code
	<p><b><i>Killing, destruction, capture, taking, possession of specimens of protected wild animal or plant species</i></b></p> <p>Unless the fact constitutes a more serious crime, whoever, beyond the scope of the permitted cases, kills, captures or holds specimens belonging to a protected wild animal species, shall be punished. Other than in the permitted cases, whoever destroys, takes or holds specimens belonging to a protected wild plant species, shall be punished.</p>	Art. 727-bis of the Italian Criminal Code

	<p><b><i>Destruction or deterioration of habitat within a protected site</i></b> Whoever destroys, deteriorates or in any case damages a monument or another thing of his own property for which he is aware that has significant value, is punished, if the fact causes damage to the national archaeological, historical or artistic heritage.</p>	<p><b><i>Art. 733-bis of the Italian Criminal Code</i></b></p>
	<p><b><i>Importing, exporting, possession, use for profit, purchase, sale, exhibition or possession of protected species for sale or for commercial purposes</i></b> The cases of the crime relate to the importing, exporting, trade, possession, transport of animal and plant species protected under Regulation 338/97 EC and subsequent amendments, the possession of mammals or reptiles dangerous to public health or public and the alteration of the certificates for the introduction of protected species into the European Community.</p>	<p><b><i>Articles 1 – 2 – 3-bis and 6, and Italian Law 150/1992</i></b></p>
	<p><b><i>Discharges of industrial wastewater containing hazardous substances; discharges in the soil, subsoil and groundwater; discharges in sea water by ships or aircraft</i></b> The cases of the crime relate to the failure to comply with certain regulatory obligations regarding activities that generate industrial wastewater discharges. In particular, the administrative liability of the company is contemplated for the following environmental crimes:</p> <ul style="list-style-type: none"> <li>- Opening or continuing waste water discharges containing the hazardous substances included in the family and in the groups of substances in Tables 5 and 3/A of Annex 5 to Part Three of the Decree, without authorisation or with authorisation that has been suspended or revoked (Article 137, paragraph 2);</li> <li>- Discharge of industrial wastewater containing hazardous substances referred to in paragraph 2 in breach of the requirements in the authorisation or from the relevant authority (Article 137, paragraph 3);</li> <li>- Discharge of industrial wastewater containing hazardous substances in breach of the emission limits (in concentration) (Art. 137, paragraph 5, first section);</li> <li>- Discharge of industrial wastewater containing hazardous substances exceeding the emission limits in mass (Art. 137, paragraph 5, second section);</li> <li>- Failure to comply with the prohibitions on discharges into the soil, subsoil and groundwater (Article 137, paragraph 11);</li> <li>- Discharges at sea by ships or aircraft (Article 137, paragraph 13).</li> </ul>	<p><b><i>Art. 137 of Italian Legislative Decree no. 151/2006</i></b></p>
	<p><b><i>Unauthorised waste management activities</i></b> Whoever carries out waste collection, transport, recovery, disposal, trade and brokering activities without the required authorisation, registration or communication referred to in Articles 208, 209, 210, 211, 212, 214, 215 and 216, shall be punished. Whoever implements or manages an unauthorised landfill is punished. Whoever carries out activities that are not allowed in mixing waste, in breach of the prohibition referred to in Article 187, is punished. Whoever creates temporary storage at the place where hazardous medical waste is manufactured, in breach of the provisions under Art. 227, paragraph 1, letter b), is punished.</p>	<p><b><i>Art. 256 para. 1 lett. a), lett. b), para. 3, para. 5, para. 6 of Italian Legislative Decree no. 152/2006</i></b></p>

	<p><b><i>Breach of the reporting obligations, keeping of mandatory registers and forms</i></b></p> <p>The case aims to punish the transporting of hazardous waste without the form referred to in Art. 193 of the Italian Criminal Code or without the substitute documents provided for therein or with a form that has incomplete or inaccurate information.</p>	<p><b><i>Art. 258 para. 4 of Italian Legislative Decree no. 152/2006</i></b></p>
	<p><b><i>Unlawful waste trafficking organised activities</i></b></p> <p>The crime is committed by whoever sells, receives, transports, exports, imports, or in any case illegally manages large quantities of waste, in order to obtain an unfair profit, with multiple operations and based on the preparation of means and ongoing organised activities.</p>	<p><b><i>Art. 452-quaterdecies of the Italian Criminal Code</i></b></p>
	<p><b><i>Site remediation</i></b></p> <p>Whoever causes soil, subsoil, surface water or ground water contamination by exceeding the risk threshold concentrations, is punished.</p>	<p><b><i>Art. 257 para. 1 and para. 2 of Italian Legislative Decree no. 152/2006</i></b></p>
	<p><b><i>Unlawful waste trafficking</i></b></p> <p>Whoever undertakes shipments of waste constituting illegal traffic within the scope of Article 26 of Regulation (EEC) No. 259 of 1 February 1993, or undertakes shipments of the waste listed in Annex II to the aforementioned regulation in breach of Article 1, paragraph 3, letters a), b), c) and d) of the same regulation, shall be punished.</p>	<p><b><i>Art. 259 para. 1 of Italian Legislative Decree no. 152/2006</i></b></p>
	<p><b><i>Penalties- Crimes relating to emissions into the atmosphere</i></b></p> <p>The case of the crime in question refers to exceeding the air quality limits determined by exceeding the emission limit values into the atmosphere.</p>	<p><b><i>Art. 279 of Italian Legislative Decree no. 152/2006</i></b></p>
	<p><b><i>Malicious pollution caused by ships</i></b></p> <p>The cases of the crime in question relate to the unlawful spillage of polluting substances from ships.</p>	<p><b><i>Art. 8 of Italian Legislative Decree no. 202/2007</i></b></p>
	<p><b><i>Involuntary pollution caused by ships</i></b></p> <p>The cases of the crime in question relate to the unlawful spillage of polluting substances from ships.</p>	<p><b><i>Art. 9 of Italian Legislative Decree no. 202/2007</i></b></p>
	<p><b><i>Discontinuance and reduction in the use of harmful substances</i></b></p> <p>The cases of the crime in question relate to a breach of the provisions of Italian Law no. 549 of 28/12/1993, Art. 3 regarding the use, production, consumption, importing, exporting, possession and trade in substances that are harmful to the stratospheric ozone.</p>	<p><b><i>Article 3 of Italian Law 549/1993</i></b></p>
	<p><b><i>Waste traceability IT control system</i></b></p> <p>The penalty referred to in Article 483 of the Italian Criminal Code applies to whoever, in the preparation of a waste analysis certificate, used in the context of the waste traceability control system, provides false information on the nature, composition and chemical and physical characteristics of waste and to whoever inserts a false certificate in the data to be provided for the purposes of waste traceability. The transporter who fails to add a hard copy of the SISTRI - HANDLING AREA sheet with the transportation of waste and, where necessary, on the basis of current legislation, with a copy of the analytical certificate identifying the characteristics of the waste, shall be punished.</p>	<p><b><i>Art. 260-bis, para. 6- 7 and para. 8 of Italian Legislative Decree 152/2006</i></b></p>

	The transporter who adds a fraudulently altered hard copy of the SISTRI - Handling AREA sheet, is punished.	
<p><b>Art. 25-duodecies</b> Employment of third-country nationals without residence permit</p>	<p><b>Regulations against illegal immigration</b> In summary, the entity which employs foreign workers without a residence permit, or with a permit that has expired and where the relevant renewal, revocation or cancellation has not been requested within the terms of the law, is subject to a penalty. In particular:</p> <ul style="list-style-type: none"> <li>- In numbers greater than three;</li> <li>- Minors of a non-working age;</li> <li>- Exposed to situations of serious danger, with reference to the jobs that will be undertaken and the working conditions.</li> </ul> <p>The new Anti-Mafia Code, approved by Italian Law no. 161 of 17 October 2017, adds the following offences to paragraph 1 of Article 25 <i>duodecies</i> of Law 231/2001:</p> <p><i>Procured illegal entry</i> Unless the fact constitutes a more serious crime, whoever, in violation of the provisions of this Consolidated Law, promotes, manages, organises, finances or transports foreigners into the territory of the State or performs other acts aimed at illegally procuring their entry into the territory of the State, or of another State, of which the person is not a citizen or does not hold permanent residence, shall be punished for each person in the event that:</p> <ol style="list-style-type: none"> <li>The fact refers to the illegal entry into or stay in the territory of the State of five or more people;</li> <li>The person being transported has been exposed to danger to his life or safety, in order to obtain the illegal entry or stay;</li> <li>The person being transported has been subjected to inhumane or degrading treatment in order to obtain the illegal entry or stay;</li> <li>The fact is committed by three or more people in agreement with each other or using international transport services with counterfeited or altered documents or in any case documents obtained unlawfully;</li> <li>The perpetrators have weapons or explosive materials available.</li> </ol> <p><i>Aiding illegal immigration</i> Except in the cases provided for in the preceding paragraphs, and unless the fact constitutes a more serious crime, whoever, in order to take unfair advantage of a foreigner's unlawful position or in the context of the activities punished pursuant to this article, aids and abets the foreigner's stay in the territory of the State in breach of the provisions of this Consolidated Law, shall be punished.</p> <p>Employment of third-country nationals with no residence permit The employer that employs foreign workers without a residence permit as required by this article, or with a permit that has expired and where the relevant renewal, revocation or cancellation has not been requested within the terms of the law, is punished.</p>	<p><b>Art. 12, para. 3, 3-bis, 3-ter, para. 5 of Italian Legislative Decree 286/1998</b></p>
<p><b>Art. 25-terdecies</b> Racism and xenophobia</p>	<p><b>Propaganda and incitement to commit crimes on the grounds of racial, ethnic and religious discrimination</b> There is a prohibition on any organisation, association, movement or group whose purpose is to incite racial, ethnic, national or religious discrimination or violence. Whoever participates in these organisations, associations, movements or groups, or assists in their activities, is punished, for the mere fact of participation or</p>	<p><b>Art. 22, para. 12-bis of Italian Legislative Decree no. 286/1998</b></p> <p><b>Art. 604-bis of the Italian Criminal Code</b></p>

	assistance. Those who promote or manage such organisations, associations, movements or groups shall be punished for that reason only.	
<p><b>Art. 25-quaterdecies</b>  Fraud in sporting competitions, unlawful gambling or betting and gambling conducted using prohibited devices</p>	<p><b><i>Fraud in sporting competitions</i></b>  The law punishes whoever - in order to achieve a result other than the one consequent to the competition being conducted correctly and fairly- offers or promises money or other benefits or advantages to any of the participants in a sport competition organised by the federations recognised by the Italian National Olympic Committee (CONI), by the Italian Union to Increase Horse Breeds (UNIRE) or by other sports bodies recognised by the State and by the member associations, or performs other fraudulent acts aimed at the same purpose.</p>	<p><i>Article 1 of Italian Law 401/1989</i></p>
	<p><b><i>Unlawful gambling or betting activities</i></b>  The law punishes whoever:</p> <ul style="list-style-type: none"> <li>- unlawfully organises lottery games or betting or predictive contests that the law reserves to the State or other concessionaires;</li> <li>- organises bets or predictive contests on sports activities managed by the Italian National Olympic Committee (CONI), by the organisations dependent on it or by the Italian Union to Increase Horse Breeds (UNIRE).</li> </ul>	<p><i>Article 4 of Italian Law 401/1989</i></p>
<p><b>Art. 25-quinquiesdecies<sup>8</sup></b>  Tax crimes</p>	<p><b><i>Fraudulent declaration with invoices for non-existent transactions</i></b>  The law punishes whoever, in order to evade income or value-added taxes, using invoices or other documents for non-existent transactions, provides fictitious payable items in one of the declarations relating to said taxes. The fact is deemed committed using invoices or other documents for non-existent transactions when said invoices or documents are recorded in the mandatory accounting records or are held as proof in respect of the financial administration.</p>	<p><i>Art. 2 of Italian Legislative Decree no. 74/2000</i></p>
	<p><b><i>Fraudulent declaration by other means</i></b>  The law punishes whoever, outside the scope of the cases referred to in Art. 2, in order to evade income or value-added taxes, by carrying out transactions that are objectively or subjectively simulated, or using false documents or other fraudulent means suitable to obstruct the assessment and mislead the financial administration, in one of the declarations relating to said taxes assets states an amount that is lower than the actual or fictitious payable items or receivables and deemed fictitious, when combined:</p> <ul style="list-style-type: none"> <li>a) the evaded tax is higher than thirty thousand euros, with reference to each tax;</li> <li>b) the total amount of the assets evaded from taxation, also by indicating fictitious payable items, is greater than five percent of the total amount of the assets indicated in the declaration, or in any case, is greater than one million five hundred thousand euros, or if the total amount of receivables and fictitious withholdings decrease the tax, is greater than five percent of the amount for the tax itself or in any case to thirty thousand euros.</li> </ul>	<p><i>Art. 3 of Italian Legislative Decree no. 74/2000</i></p>

<sup>8</sup> The paragraph 1-bis of Art. 25-quinquiesdecies provides for corporate liability for the offences provided for under Articles 4, 5 and 10-quater of Italian Legislative Decree no. 74/2000, when the offences are committed in order to evade value-added taxes, using fraudulent cross-border schemes, connected with the territory of at least one Member State, with a total damage of not less than ten millions euros.

	<p><b><i>False tax declaration</i></b></p> <p>Except in the cases provided for in Articles 2 and 3, any person who, in order to evade income or value-added taxes, indicates in one of the annual declarations relating to said taxes, assets for an amount that is lower than the actual amount or non-existent items shall be punished when combined:</p> <ul style="list-style-type: none"> <li>a) the evaded tax is higher than one hundred thousand euros, with reference to each tax;</li> <li>b) the total amount of the assets evaded from taxation, also by indicating non-existent payable items, is greater than ten percent of the total amount of the assets indicated in the declaration, or in any case, is greater than two million euros.</li> </ul> <p>For the purposes of applying the above, account is not taken of incorrect classifications, the measurement of objectively existing assets or liabilities, in regard of which the criteria effectively applied have in any case been indicated in the financial statements or in other documentation pertinent for tax purposes, the breach of the criteria for determining the relevant year, the non-relevancy, the non-deductibility of real liabilities.</p> <p>Apart from the cases set out above, measurements that as a whole differ by less than 10 percent from the correct evaluations do not give rise to punishment. The amounts included in said percentage shall not be taken into account when verifying whether the thresholds for penalties provided in points (a) and (b) have been exceeded.</p>	<p><b><i>Art. 4 of Italian Legislative Decree no. 74/2000</i></b></p>
	<p><b><i>Failure to make a declaration</i></b></p> <p>Whoever, in order to evade income or value-added taxes, does not submit one of the declarations relating to said taxes when they are obliged to do so, when the evaded tax is higher, with reference to some of the single taxes at fifty thousand euros, shall be punished.</p> <p>The declaration submitted within ninety days from the expiry of the deadline or not signed or not written on a form conforming to the prescribed form shall not be considered as omitted.</p>	<p><b><i>Art. 5 of Italian Legislative Decree no. 74/2000</i></b></p>
	<p><b><i>Unlawful compensation</i></b></p> <p>Whoever does not pay the amounts due is punished, using as compensation, pursuant to Art. 17 of Italian Legislative Decree no. 241/1997, receivables that are not due, for an annual amount greater than fifty thousand euros.</p>	<p><b><i>Art. 10-quater Italian Legislative Decree 74/2000</i></b></p>
	<p><b><i>Attempt</i></b></p> <p>The offences provided for under Articles 2, 3 and 4 are not punishable if by way of an attempt, except as provided in paragraph 1-bis.</p> <p>When the conduct is committed in order to evade value-added taxes, using fraudulent cross-border schemes, connected with the territory of at least one Member State, with a total damage of not less than ten millions euros, the offence provided for under Articles 4 is punishable if by way of an attempt.</p> <p>Except in the cases of complicity in the crime provided for in Article 8, the offences provided for under Articles 2 and 3 are punishable if by way of an attempt, under the conditions provided for in the previous paragraph.</p>	<p><b><i>Art. 6 of Italian Legislative Decree no. 74/2000</i></b></p>
	<p><b><i>Issuing invoices for non-existent transactions</i></b></p> <p>The crime punishes whoever, in order to allow third parties to evade income or value-added taxes, releases or issues invoices or other documents for non-existent transactions. The release or issue of multiple invoices or documents for transactions that do not exist during the same tax period is considered as a single offence.</p>	<p><b><i>Art. 8 of Italian Legislative Decree no. 74/2000</i></b></p>



	<p><b><i>Concealment or destruction of accounting documents</i></b>  Unless the fact constitutes a more serious crime, the crime punishes whoever, in order to evade income or value-added taxes, or to allow evasion by third parties, conceals or destroys accounting records in their entirety or in part, or the documents where retention is mandatory, so that income or turnover cannot be reconstructed.</p>	<p><i>Art. 10 of Italian Legislative Decree no. 74/2000</i></p>
	<p><b><i>Fraudulent evasion to tax payments</i></b>  The crime punishes whoever, in order to avoid the payment of income or value-added taxes or interest or administrative penalties relating to said taxes for a total amount exceeding fifty thousand euros, simulates the sale or performs other fraudulent acts on their own or on other assets so to render the mandatory collection procedure ineffective as a whole or in part.</p>	<p><i>Art. 11 of Italian Legislative Decree no. 74/2000</i></p>
<p><b>Art. 25-sexiesdecies</b>  Smuggling</p>	<p><b><i>Smuggling due to failure to declare</i></b>  Anyone who fails to submit a customs declaration shall be punished if they:  a) introduce, circulate within the customs territory or remove from customs supervision, in any way and for any reason, non-Union goods;  b) remove Union goods from the customs territory for any reason.  The penalty referred to in paragraph 1 shall apply to anyone who holds non-Union goods, when the circumstances provided for in Article 19, paragraph 2, apply.</p>	<p><i>Art. 78 Legislative Decree 141/2024</i></p>
	<p><b><i>Smuggling by means of false declarations</i></b>  Anyone who declares the quality, quantity, origin, and value of goods, as well as any other information necessary for the application of tariffs and the payment of duties, in a manner that does not correspond to the findings shall be punished.</p>	<p><i>Art. 79 Legislative Decree 141/2024</i></p>
	<p><b><i>Smuggling in the movement of goods by sea, air, and on border lakes</i></b>  The commander of an aircraft or the captain of a ship shall be punished if they:  a) land, embark, or transship non-Union goods in the territory of the State without presenting them to the nearest office of the Agency;  b) at the time of departure, does not have on board non-Union goods or goods for export with duty drawback, which should be present according to the manifest, summary declaration, and other customs documents;  c) transports non-Union goods within the territory of the State without being in possession of the manifest, summary declaration, and other customs documents when required.  The same penalty referred to in paragraph 1 shall also apply to:  a) the captain of a ship who, in violation of the prohibition referred to in Article 60, while transporting non-EU goods, sails close to the national coastline or drops anchor, stays at anchor or otherwise communicates with the territory of the State in such a way as to facilitate the unloading or loading of the goods;  b) the commander of an aircraft who, transporting non-Union goods, lands outside a customs airport and fails to report the landing to the authorities referred to in Article 65 within the following working day. In such cases, in addition to the cargo, the aircraft is also considered to have been smuggled into the customs territory.</p>	<p><i>Art. 80 Legislative Decree 141/2024</i></p>
	<p><b><i>Smuggling for improper use of imported goods with total or partial reduction of duties</i></b>  Anyone who assigns, in whole or in part, non-Union goods imported duty-free or with reduced duties to a destination or use other than that for which the exemption or reduction was granted shall be punished.</p>	<p><i>Art. 81 Legislative Decree 141/2024</i></p>

	<p><b><i>Smuggling in the export of goods eligible for duty refunds</i></b></p> <p>Anyone who uses fraudulent means to obtain undue refunds of duties established for the importation of raw materials used in the manufacture of goods that are exported shall be punished.</p>	<p><i>Art. 82 Legislative Decree 141/2024</i></p>
	<p><b><i>Smuggling in temporary exportation and in special use and processing regimes</i></b></p> <p>Anyone who, in temporary export operations and in special use or processing regimes, subjects goods to artificial manipulation or uses other fraudulent means for the purpose of evading the payment of customs duties that would otherwise be due, shall be punished.</p>	<p><i>Art. 83 Legislative Decree 141/2024</i></p>
	<p><b><i>Smuggling of manufactured tobacco</i></b></p> <p>Anyone who introduces, sells, distributes, purchases, or possesses in any capacity within the territory of the State a quantity of contraband processed tobacco exceeding 15 conventional kilograms, as defined in Article 39-quinquies of the consolidated text referred to in Legislative Decree No. 504 of October 26, 1995, shall be punished.</p> <p>The acts referred to in paragraph 1, when involving a quantity of processed tobacco of up to 15 conventional kilograms and where the aggravating circumstances referred to in Article 85 do not apply, shall be punished.</p>	<p><i>Art. 84 Legislative Decree 141/2024</i></p>
	<p><b><i>Aggravating circumstances of the crime of smuggling manufactured tobacco</i></b></p> <p>If the acts referred to in Article 84 are committed using means of transport belonging to persons not involved in the offense, the penalty shall be increased.</p> <p>In the cases referred to in Article 84, a fine of €25 per conventional gram of product and imprisonment for a term of between three and seven years shall apply where:</p> <ul style="list-style-type: none"> <li>a) in committing the offense or in conduct aimed at securing the price, product, profit, or impunity of the offense, the perpetrator uses weapons or is found to have possessed them in the commission of the offense;</li> <li>b) in committing the offense or immediately thereafter, the perpetrator is caught together with two or more persons in circumstances such as to obstruct the police;</li> <li>c) the act is connected with another offense against public trust or against the public administration;</li> <li>d) in committing the offense, the perpetrator used means of transport which, compared to their approved characteristics, have been altered or modified in such a way as to hinder the intervention of the police or to cause danger to public safety;</li> <li>e) in committing the offense, the perpetrator used partnerships or corporations or made use of financial resources in any way established in States that have not ratified the Convention on Money Laundering, the search, seizure, and confiscation of the proceeds of crime, done at Strasbourg on November 8, 1990, ratified and made enforceable pursuant to Law No. 328 of August 9, 1993, and which in any case have not entered into and ratified mutual legal assistance agreements with Italy concerning the crime of smuggling.</li> </ul>	<p><i>Art. 85 Legislative Decree 141/2024</i></p>

	<p><b><i>Criminal association for the purpose of smuggling manufactured tobacco</i></b>  When three or more persons associate for the purpose of committing more than one of the crimes referred to in Article 84 or Article 40-bis of the consolidated text of the legislative provisions concerning taxes on production and consumption and related criminal and administrative penalties, referred to in Legislative Decree No. 504 of October 26, 1995, including with reference to the products referred to in Articles 62-quater, 62-quater.1, 62-quater.2, and 62-quinquies of the aforementioned consolidated text, those who promote, establish, direct, organize, or finance the association shall be punished.  Those who participate in the association shall be punished. The penalty shall be increased if the number of members is ten or more.  If the association is armed, or if the circumstances provided for in Article 85, paragraph 2, letters d) or e), or in Article 40-ter, paragraph 2, letters d) or e), of the aforementioned consolidated text referred to in Legislative Decree No. 504 of 1995 apply, also with reference to the products referred to in Articles 62-quater, 62-quater.1, 62-quater.2, and 62-quinquies of the same consolidated text, the penalty of imprisonment from five to fifteen years shall apply in the cases provided for in paragraph 1 and from four to ten years in the cases provided for in paragraph 2. The association is considered armed when the participants have access to weapons or explosives for the purpose of achieving the association's objectives, even if they are concealed or kept in storage.  The penalties provided for in Article 84 and in this article are reduced by one third to one half for the perpetrator who, separates himself from the others and takes steps to prevent the criminal activity from having further consequences, including by actively assisting the police or judicial authorities in gathering evidence that is decisive for reconstructing the facts and identifying or capturing the perpetrators of the crime or identifying resources relevant to the commission of the crimes.</p>	<p><i>Art. 86 Legislative Decree 141/2024</i></p>
	<p><b><i>Equivalence of attempted crime to consummated crime</i></b>  For the purposes of punishment, attempted crimes are treated as equivalent to completed crimes for all crimes referred to in this Chapter.</p>	<p><i>Art. 87 Legislative Decree 141/2024</i></p>
	<p><b><i>Aggravating circumstances of smuggling</i></b>  For the crimes referred to in Articles 78 to 83, anyone who uses means of transport belonging to a person not involved in the crime to commit smuggling shall be punished.  For the crimes referred to in paragraph 1, imprisonment for three to five years shall be added to the fine:  a) when, in committing the crime or immediately thereafter, in the surveillance area, the perpetrator is caught armed;  b) when, in committing the offense or immediately thereafter, in the surveillance area, three or more persons committing smuggling are caught together and in such a way as to obstruct the police;  c) when the act is connected with another offense against public trust or against the public administration;  d) when the perpetrator is a member of an association for the purpose of committing smuggling offences and the offence committed is one of those for which the association was established;  e) when the amount of border duties owed or unduly collected or unduly claimed as customs duties exceeds €100,000;  e-bis) when the total amount of border duties owed or duties unduly collected or unduly claimed for refund other than customs duties exceeds €500,000.</p>	<p><i>Art. 88 Legislative Decree 141/2024</i></p>

	<p>For the offenses referred to in paragraph 1, imprisonment for up to three years shall be added to the fine:</p> <p>a) when the amount of border duties owed or unduly collected or unduly claimed for refund as customs duties is greater than €50,000 and not exceeding €100,000;</p> <p>b) when the total amount of border duties owed or unduly collected or unduly claimed as a refund other than customs duties is greater than €200,000 and not exceeding €500,000.</p>	
	<p><b><i>Evasion of assessment or payment of excise duty on energy products</i></b></p> <p>Anyone who:</p> <p>a) illegally manufactures or refines energy products;</p> <p>b) evades the assessment or payment of excise duty on energy products, including natural gas, by any means;</p> <p>c) uses products that are exempt or eligible for reduced rates for purposes subject to tax or higher tax;</p> <p>d) carries out unauthorized blending operations resulting in products subject to a higher excise duty than that paid on the individual components;</p> <p>e) regenerates denatured products to make them easier and more elusive for use in applications subject to higher taxes;</p> <p>f) holds denatured energy products in conditions other than those prescribed for admission to preferential treatment;</p> <p>g) holds or uses products obtained from clandestine manufacturing or unauthorized blending.</p> <p>The fine is commensurate, for the violations referred to in letters a) and d) of paragraph 1, not only with the products actually produced, but also with those that could have been obtained from raw materials in the process of being processed or awaiting processing, or in any case existing in the factory or premises where the violation was committed; and, for violations referred to in letter e), in addition to products undergoing regeneration or completely regenerated, including those already sold, also to denatured products found at the place where the violation was committed.</p> <p>The attempt is punishable by the same penalty as the completed offense. The manufacture of products subject to excise duty through operations carried out, without justified reason, at times other than those declared in the work notification, if required, constitutes an attempt to evade assessment of the product. The circulation of the products referred to in Article 7-bis, which takes place without justified reason, in the absence of the prior issuance of the administrative verification code referred to in the same Article 7-bis or on the basis of the data referred to in paragraph 3 of the same Article 7-bis that are found to be untrue or without the validation of the aforementioned code by the Agency Office due to the failure to present the products to the same Office.</p> <p>If the quantity of energy products exceeds 10,000 kilograms, the penalty is imprisonment for one to five years, in addition to the fine.</p> <p>If the quantity of energy products, with the exception of natural gas, evaded assessment or payment of excise duty is less than 1,000 kilograms, an administrative penalty of between double and ten times the amount of tax evaded shall be imposed.</p> <p>If the quantity of natural gas evading assessment or payment of excise duty is less than 10,000 cubic meters, an administrative penalty of between twice and ten times the amount of tax evaded shall be imposed, with a minimum of €5,000.</p>	<p><b><i>Art. 40 Legislative Decree No. 504/1995</i></b></p>

	<p><b><i>Evasion of assessment or payment of excise duty on manufactured tobacco</i></b>          Except for the cases referred to in Article 84 of the national provisions supplementing the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20, paragraphs 2 and 3, of Law No. 111 of August 9, 2023, anyone who, by any means or method, evades the assessment or payment of excise duty on manufactured tobacco products referred to in Title I, Chapter III-bis, of this consolidated text shall be punished.          Attempts shall be punished with the same penalty as for the completed offense.          When the conduct referred to in paragraph 1 concerns a quantity of manufactured tobacco of up to 15 conventional kilograms and where the aggravating circumstances referred to in Article 40-ter do not apply, an administrative penalty of €5 for each conventional gram of product, as defined in Article 39-quinquies, shall be imposed.          If the quantity of manufactured tobacco evading assessment or payment of excise duty is:          a) not exceeding 200 conventional grams, the administrative penalty shall be €500;          b) exceeding 200 conventional grams and up to 400 conventional grams, the administrative penalty shall be €1,000.          If the quantity of manufactured tobacco evaded, by any means and in any manner, from assessment or payment of excise duty cannot be determined, an administrative penalty of between €3,000 and €30,000 shall be applied, taking into account the manner of the conduct and the seriousness of the offense.</p>	<p><b><i>Art. 40-bis Legislative Decree No. 504/1995</i></b></p>
	<p><b><i>Sale of manufactured tobacco without authorization or purchase from persons not authorized to sell</i></b>          Anyone who sells or offers for sale manufactured tobacco without authorization from the Customs and Monopolies Agency shall be punished. The penalty shall be reduced by one-third to one-half if the quantity of manufactured tobacco does not exceed 250 grams.          Anyone who purchases manufactured tobacco from a person not authorized to sell it shall be punished. The penalty shall be reduced by one third to one half if the quantity of manufactured tobacco does not exceed 500 grams.</p>	<p><b><i>Art. 40-quinquies Legislative Decree No. 504/1995</i></b></p>
	<p><b><i>Illegal manufacture of alcohol and alcoholic beverages</i></b>          Anyone who illegally manufactures alcohol or alcoholic beverages shall be punished. The fine shall be commensurate not only with the total quantity of finished products, but also with the quantity that could have been obtained from the raw materials in the process of being processed or awaiting processing, or in any case existing in the factory or premises where the violation was committed.          Illegal production means production carried out in premises or with equipment that has not been previously reported or verified, or that has been constructed or altered in such a way that the product can be removed from inspection. The parts of the equipment relevant for the purpose of proving clandestine alcohol production are the distillation boiler, the phlegm collection vessel, the heating device, the deflemmatore, and the refrigerant.          Illegal production is also proven by the mere presence in the same premises or in adjacent premises of some of the raw materials needed for the preparation of the products and the equipment necessary for such preparation, or part thereof, before the factory and equipment have been reported to the competent local customs office and verified by it.</p>	<p><b><i>Art. 41 Legislative Decree No. 504/1995</i></b></p>

	<p>In the event that only the equipment or part thereof is present without having been reported or verified, without the simultaneous presence of raw materials or products, an administrative penalty shall be applied. Anyone who builds, sells, or otherwise makes available for use a distillation apparatus or part thereof without first reporting it shall be punished.</p>	
	<p><b><i>Association for the purpose of illegally manufacturing alcohol and alcoholic beverages</i></b></p> <p>When three or more persons associate for the purpose of illegally manufacturing alcohol or alcoholic beverages, each of them shall be punished for the mere fact of association.</p>	Art. 42 Legislative Decree No. 504/1995
	<p><b><i>Evasion of assessment and payment of excise duty on alcohol and alcoholic beverages</i></b></p> <p>Anyone who:</p> <ul style="list-style-type: none"> <li>a) by any means evades the assessment or payment of excise duty on alcohol or alcoholic beverages;</li> <li>b) holds denatured alcohol in conditions other than those prescribed or uses it for purposes other than those for which the exemption was granted.</li> </ul> <p>Attempts to commit these offences shall be punished with the same penalty as for the completed offence. The manufacture of alcoholic products subject to excise duty, through operations carried out without justified reason at times other than those declared in the work notification, if required, shall be considered an attempt to evade assessment.</p> <p>The operator of the factory or warehouse where the violation referred to in paragraph 1(b) was committed shall be deprived of the benefit of the exemption granted for two years.</p> <p>Except in the cases provided for in paragraph 1(b), anyone who holds alcohol and alcoholic products in conditions other than those prescribed shall be punished.</p>	Art. 43 Legislative Decree No. 504/1995
	<p><b><i>Alteration of devices, marks, and labels</i></b></p> <p>Anyone who, for the purpose of evading assessment, commits any of the following acts shall be punished:</p> <ul style="list-style-type: none"> <li>a) counterfeits, alters, removes, damages, or renders unusable meters, seals, stamps, punches, verification marks, or other devices, impressions, or markings prescribed by the tax authorities or affixed by the Finance Police;</li> <li>b) uses counterfeit or altered seals, stamps, punches, verification marks or other imprints or marks prescribed by the financial administration or affixed by the Finance Police, or without authorization.</li> </ul> <p>Anyone who possesses, without authorization, devices, seals, stamps, or punches identical to those used by the financial administration or the Finance Police, even if counterfeit, shall be punished. The penalty is imprisonment for a period of one month to one year if the offense is committed by a manufacturer.</p> <p>Manufacturers who, without having participated in the offenses referred to in paragraphs 1 and 2, have facilitated their commission by failing to take appropriate precautions in the custody of the meters and other devices indicated therein shall be punished.</p> <p>In the cases referred to in paragraphs 1 and 2, where the offense has resulted in tax evasion, the penalties referred to in Articles 40 and 43 shall remain applicable.</p>	Art. 46 Legislative Decree No. 504/1995

	<p><i><b>Deficiencies and surpluses in the storage and circulation of products subject to excise duty</b></i></p> <p>For deficiencies found in the verification of tax deposits exceeding 2 percent above the permitted decrease, an administrative penalty shall be applied. In the case of denatured products, if the deficiency exceeds 1 percent above the permitted decrease, the operator shall be punished. If the deficiency exceeds 10 percent above the permitted decrease, the penalties provided for attempting to evade excise duty on the product shall apply.</p> <p>For product surpluses in tax warehouses and for surpluses of denatured products that do not fall within the permitted tolerance limits, or are not justified by the required documentation, the penalties provided for the evasion of product assessment or excise duty payment shall apply, unless the legitimate origin of the products and the regular payment of the tax, if due, can be demonstrated.</p> <p>For deficiencies found in the verification of tax deposits exceeding 2 percent above the permitted decrease, an administrative penalty shall be applied. In the case of denatured products, if the deficiency exceeds 1 percent above the permitted decrease, the operator shall be punished. If the deficiency exceeds 10 percent above the permitted decrease, the penalties provided for attempting to evade excise duty on the product shall apply.</p> <p>For product surpluses in tax warehouses and for surpluses of denatured products that do not fall within the permitted tolerance limits, or are not justified by the required documentation, the penalties provided for the evasion of product assessment or excise duty payment shall apply, unless the legitimate origin of the products and the regular payment of the tax, if due, can be demonstrated.</p> <p>For differences in quality or quantity between excise goods intended for export and those indicated in the declaration submitted to obtain the excise duty rebate or refund, the administrative penalty provided for in Article 96, paragraphs 1 and 2, of the national provisions supplementing the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20, paragraphs 2 and 3, of Law No. 111 of August 9, 2023, calculated on the amount unduly refunded or requested to be refunded.</p> <p>The provisions of this article shall not apply to manufactured tobacco.</p> <p><i><b>Traffic violations</b></i></p> <p>Excise goods, even if intended for exempt or reduced-rate use, with the exception of manufactured tobacco, wine, and fermented beverages other than wine and beer, transported without the specific documentation required in relation to said tax, or with false or altered documentation, or documentation that does not allow for the identification of the parties involved in the transport operation, the goods, or the quantity actually transported, are presumed to be of illegal origin. In such cases, the penalties provided for the evasion of the assessment or payment of the tax shall apply to the transporter and the consignor.</p> <p>In the cases referred to in paragraph 1, if the legitimate origin of the products and the regular payment of the tax are proven, the penalty shall apply, except for losses of products under bond, for which the specific penalties provided for in this consolidated text shall apply.</p> <p>The provisions of paragraphs 1 and 2 shall not apply if the products transported differ quantitatively from the data resulting from the computerized system or from the documents accompanying the products themselves, by no more than one percent, if more, or two percent beyond the loss allowed by the customs regulations in force, if less.</p>	<p><i>Art. 47 Legislative Decree No. 504/1995</i></p> <p><i>Art. 49 Legislative Decree No. 504/1995</i></p>
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<p><b>Art. 25-septiesdecies</b> Crimes against the cultural heritage</p>	<p><b><i>Theft of cultural goods</i></b></p> <p>The crime punishes whoever takes possession other people's movable cultural goods, stealing them from those who hold them, in order to profit from them for himself or for others, or whoever takes possession cultural goods belonging to the State, as found in the subsoil or in the sea floors.</p>	<p><b><i>Art. 518-bis of the Italian Criminal Code</i></b></p>
	<p><b><i>Misappropriation of cultural goods</i></b></p> <p>Whoever appropriates other people's cultural goods, which are in his possession, in order to profit from them for himself or for others, is punished.</p>	<p><b><i>Art. 518-ter of the Italian Criminal Code</i></b></p>
	<p><b><i>Handling stolen of cultural goods</i></b></p> <p>The crimes punishes whoever, apart from cases of complicity in the crime, in order to make profits for himself or for others, purchases, receives, hides cultural goods arising from a crime, or in any case interferes in having them purchased, received or concealed.</p>	<p><b><i>Art. 518-quater of the Italian Criminal Code</i></b></p>



	<p><b><i>Forgery in private contracts relating to cultural goods</i></b></p> <p>The crime punishes: 1) whoever forms, totally or partially, a private contract or whoever, totally or partially, alters, destroys, deletes, hides a private contract, relating to movable cultural goods, in order to hide their illicit provenience; 2) whoever uses a forged private contract, without taking part in its formation and alteration.</p>	<p><b><i>Art. 518-octies of the Italian Criminal Code</i></b></p>
	<p><b><i>Violations concerning the alienation of cultural goods</i></b></p> <p>Art. 518-novies of the Italian Criminal Code punishes: 1) whoever alienates or places cultural goods on the market, without the required authorisation; 2) whoever doesn't complain, even if required, in the term of 30 days, the act of transfer of property or possession of cultural goods; 3) the alienator of a cultural property subject to pre-emption who carries out the delivery of the thing pending the term of sixty days from the date of receipt of the transfer report.</p>	<p><b><i>Art. 518-novies of the Italian Criminal Code</i></b></p>
	<p><b><i>Unlawful importation of cultural goods</i></b></p> <p>Whoever, apart from cases of complicity in the crimes referred to art. 518-quater, 518-quinquies, 518-sexies, 518-septies of the Italian Criminal Code, introduces cultural goods which are arising from a crime or found after researches done without the required authorisation or exported from another State in breach of law concerning the protection of that State's cultural heritage, is punished.</p>	<p><b><i>Art. 518-decies of the Italian Criminal Code</i></b></p>
	<p><b><i>Unlawful exit or exportation of cultural goods</i></b></p> <p>The crime punishes: 1) whoever transfers cultural goods abroad, things of artistic, historic, archaeological, ethnoanthropological, bibliographical, documental, archivistic interest or other things protected by law concerning cultural goods, without certification of free circulation or exportation license; 2) whoever doesn't allow cultural goods, things of artistic, historical, archeological, ethnoanthropological, bibliographical, documental, archivistic interest or other things protected by law concerning cultural goods, for which temporary removal or exportation were authorized, to enter into the national territory, before the expire of the deadline; 3) whoever makes false declarations to the exportation office in order to prove that some things of cultural interest are not authorized by law to remove the State.</p>	<p><b><i>Art. 518-undecies of the Italian Criminal Code</i></b></p>

	<p><i><b>Destruction, dispersion, deterioration, defacing, soiling and unlawful use of cultural goods or landscapes</b></i></p> <p>The crime punishes: 1) anyone who destroys, disperses, deteriorates or renders wholly or partially unserviceable or, where applicable, unusable cultural or scenic property owned by himself or others 2) whoever, apart from preceding cases, defaces or soils cultural goods or landscapes, or unlawfully uses cultural goods.</p>	<p><i><b>Art. 518-duodecies of the Italian Criminal Code</b></i></p>
	<p><i><b>Counterfeiting of works of art</b></i></p> <p>The crime punishes:</p> <ol style="list-style-type: none"> <li>1) whoever, in order to make profits, counterfeits, alters, reproduces a painting, a sculpture or a graphic work or an antique or a thing of historic or archaeological interest;</li> <li>2) whoever, apart from cases of complicity in the counterfeiting, alteration, reproduction, sells or holds in order to sell or imports in the State counterfeited, altered or reproduced copies of paintings, sculptures, graphic works, antiques or things of historic or archaeological interest, as authentic ones;</li> <li>3) whoever, aware of the forgery, authenticates works or things indicated in number 1) and 2), which are counterfeited, altered or reproduced;</li> <li>4) whoever, aware of the forgery, through declarations, reports, publications, stamps, labels or in other ways, accredits or contributes to accredit works or things indicated in number 1) or 2), which are counterfeited, altered or reproduced, as authentic ones.</li> </ol>	<p><i><b>Art. 518-quaterdecies of the Italian Criminal Code</b></i></p>
<p><b>Art. 25-duodevicies</b></p> <p>Crimes of laundering of cultural goods and devastation and looting of cultural and landscape assets</p>	<p><i><b>Laundering of cultural goods</b></i></p> <p>This crime, apart from the cases of aiding and abetting in the crime, refers to whoever replaces or transfers cultural goods coming from a crime or performs other operations in relation to them, in such a way as to obstruct identifying their criminal origins.</p>	<p><i><b>Art. 518-sexies of the Italian Criminal Code</b></i></p>
	<p><i><b>Devastation and pillage of cultural and landscape assets</b></i></p> <p>Apart from cases referred to article 285 of the Italian Criminal Code, whoever commits facts of devastation or pillage of cultural and landscape assets or institutes and cultural sites shall be punished.</p>	<p><i><b>Art. 518-terdecies of the Italian Criminal Code</b></i></p>

<p><b>Art. 25-undevicies</b> Crimes against animals</p>	<p><b><i>Killing animals</i></b> Anyone who causes the death of an animal out of cruelty or without necessity shall be punished.</p>	<p><b><i>Art. 544-bis of the Italian Criminal Code</i></b></p>
	<p><b><i>Animal abuse</i></b> Anyone who, out of cruelty or without necessity, causes injury to an animal or subjects it to torture or behavior or exertion or work that is unbearable for its ethological characteristics shall be punished. The same penalty shall apply to anyone who administers narcotic or prohibited substances to animals or subjects them to treatments that cause damage to their health. The penalty shall be increased by half if the acts referred to in the first paragraph result in the death of the animal.</p>	<p><b><i>Art. 544-ter of the Italian Criminal Code</i></b></p>
	<p><b><i>Prohibited shows or events</i></b> Unless the act constitutes a more serious offense, anyone who organizes or promotes shows or events involving cruelty or torture to animals shall be punished. The penalty shall be increased by one-third to one-half if the acts referred to in the first paragraph are committed in connection with illegal betting or for the purpose of obtaining profit for oneself or others, or if they result in the death of the animal.</p>	<p><b><i>Art. 544-quater of the Italian Criminal Code</i></b></p>
	<p><b><i>Prohibition of animal fighting</i></b> Anyone who promotes, organizes, or directs unauthorized fights or competitions between animals that may endanger their physical integrity shall be punished. The penalty shall be increased by one third to one half: 1. if the aforementioned activities are carried out in conjunction with minors or by armed persons; 2. if the aforementioned activities are promoted using video recordings or material of any kind containing scenes or images of the fights or competitions; 3. if the offender films or records the fights or competitions in any form. Anyone who, except in cases of complicity in the crime, breeds or trains animals for any purpose, including through third parties, for their participation in the fights referred to in the first paragraph shall be punished. The same penalty shall also apply to the owners or keepers of animals used in the fights and competitions referred to in the first paragraph, if they consent. Anyone who, even if not present at the scene of the crime, outside of cases of complicity in the same, organizes or places bets on the fights and competitions referred to in the first paragraph shall be punished.</p>	<p><b><i>Art. 544-quinquies of the Italian Criminal Code</i></b></p>

	<p><i><b>Killing or harming animals belonging to others</b></i></p> <p>Anyone who kills, renders useless, or otherwise harms animals belonging to others without necessity shall be punished, unless the act constitutes a more serious offense, upon complaint by the injured party, with imprisonment for up to one year or a fine of up to three hundred and nine euros.</p> <p>The penalty is imprisonment for a term of between six months and four years, and proceedings shall be brought ex officio if the act is committed on three or more head of livestock gathered in a flock or herd, or on cattle or horses, even if not gathered in a herd.</p> <p>Anyone who commits the above act on birds found on land owned by them and at a time when they are causing damage shall not be punishable.</p>	<p><i>Article 638 of the Italian Criminal Code</i></p>
<p>Liability of entities for administrative offences dependent on crime (Article 12, Italian Law no. 9/2013)</p>	<p><i><b>Use, adulteration and counterfeiting of food substances</b></i></p> <p>Whoever corrupts or adulterates water or substances intended as food, before they are drawn or distributed for consumption, making them dangerous to public health, is punished.</p>	<p><i>Art. 440 of the Italian Criminal Code</i></p>
	<p><i><b>Trade in counterfeited or adulterated food substances</b></i></p> <p>Whoever, without being involved in the crimes provided for in the three preceding articles, holds for trade, places on the market, or distributes for consumption water, substances or things that have been poisoned, corrupted, adulterated or counterfeited by others, in a manner that is dangerous to the public health, is subject to the sanctions established respectively in those articles.</p>	<p><i>Art. 442 of the Italian Criminal Code</i></p>
	<p><i><b>Trade in harmful food substances</b></i></p> <p>Whoever holds for trade, puts on sale, or distributes for consumption substances intended as food but not counterfeited or adulterated, but dangerous to the public health, is punished.</p>	<p><i>Art. 444 of the Italian Criminal Code</i></p>

Transnational crimes (Italian Law 146/2006)	<p><b><i>Criminal association</i></b> The crime in question occurs when three or more people are in association for the purpose of committing multiple crimes.</p>	<i>Art. 416 of the Italian Criminal Code</i>
	<p><b><i>Mafia-type association, including foreign associations</i></b> An association is referred to as a Mafia-type association when its members use the force of intimidation of their association and the condition of subjection and the resulting code of silence [<i>omertà</i>] to commit crimes, to directly or indirectly take over the management or in any case the control of economic activities, concessions, authorisations, contracts and public services and to realise profits or unfair advantages for themselves or others, or in order to prevent or obstruct the voting right being freely exercised or to obtain votes for themselves or others during elections.</p>	<i>Art. 416-bis of the Italian Criminal Code</i>
	<p><b><i>Criminal association for the purposes of smuggling of foreign tobacco</i></b> The criminal association is aimed at the smuggling of foreign manufactured tobacco, when three or more people are in association for the purpose of committing multiple crimes including those under Article 291-bis of the Italian Criminal Code (which punishes whoever introduces, sells, transports, buys or holds in the territory of the State a quantity of smuggled tobacco processed abroad in excess of ten conventional kilograms).</p>	<i>Article 291- quater of Italian Presidential Decree no. 43/1973</i>
	<p><b><i>Association for the purposes of the unlawful trafficking of narcotic drugs or psychotropic substances</i></b> The association is aimed at the unlawful trafficking of narcotic drugs or psychotropic substances, when three or more people are in association for the purpose of committing multiple crimes including those under Art. 73 of the same Presidential Decree no. 309/90 (unlawful production, trafficking and possession of narcotic drugs or psychotropic substances). Whoever promotes, constitutes, manages, organises or finances the association shall be punished. Following Italian Legislative Decree no. 202/2016, paragraph 7-bis of the article in question was amended, providing for the confiscation of the items that were intended to commit the crime and the assets that are profit or outcome thereof, except in the case where they belong to a person who is not involved in the crime. Provision is also made for the equivalent assets held by the offender to be confiscated.</p>	<i>Article 74 of Italian Presidential Decree no. 309/1990</i>

	<p><b><i>Regulations against illegal immigration</i></b></p> <p>Article 12 of the Consolidated Law referred to in Italian Legislative Decree no. 286/98 first provides for the case, known as aiding illegal immigration, referring to whoever "in breach of the provisions of this Consolidated Law, performs acts aimed at procuring the entry of a foreigner into the territory of the State". The second case, contained under Art. 12 and known as facilitating illegal emigration, refers to whoever "performs (...) acts aimed at procuring illegal entry into another State of which the person is not a citizen or does not hold permanent residence".</p> <p>The fifth paragraph of Art. 12 provides for an additional crime, known as facilitating illegal stays, in which case whoever, in order to take unfair advantage of a foreigner's unlawful position or in the context of the activities punished pursuant to this article, aids and abets the foreigner's stay in the territory of the State in breach of the provisions of this Consolidated Law".</p>	<p><b><i>Art. 12, para. 3, 3-bis, 3-ter and 5 of Italian Legislative Decree no. 286/1998</i></b></p>
	<p><b><i>Inducement not to make statements or to make false statements to the judicial authorities</i></b></p> <p>Unless the act constitutes a more serious offense, anyone who, through violence or threats, or by offering or promising money or other benefits, induces a person called upon to make statements before the judicial authorities that may be used in criminal proceedings to refrain from making statements or to make false statements, when that person has the right to remain silent, shall be punished.</p>	<p><b><i>Article 377-bis of the Italian Criminal Code</i></b></p>
	<p><b><i>Aiding and abetting</i></b></p> <p>Article 378 of the Italian Criminal Code punishes the conduct of whoever, after having committed a crime in which case the law contemplates life imprisonment or imprisonment, and apart from the cases of concurred offence, helps someone to evade the Authority's investigations, including those carried out by entities of the international criminal court, or to escape searches by the latter, is punished. For the crime to be committed, the conduct of aid carried out by the facilitator needs to at least potentially be detrimental to the investigations by the authorities.</p>	<p><b><i>Art. 378 of the Italian Criminal Code</i></b></p>