FriulPress Samp S.p.A.

Organization, Management and Control Model pursuant to Legislative Decree 231/2001

REV.	DATE	APPROVED	NOTES
0.0	20/10/2025	Board of Directors	First issue

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DEFINITIONS

For the purposes of the Organisation, Management and Control Model, unless otherwise specified, the terms listed below have the meaning for each of them as follows:

- **Code of Ethics**: document containing the ethical principles that inspire the Company in carrying out its activities.
- **Legislative Decree:** Legislative Decree no. 231 of 8 June 2001, entitled "*Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to art. 11 of Law no. 300 of 29 September 2000",* published in the Official Gazette no. 140 of 19 June 2001, as well as subsequent amendments and additions, including Law 146/2006 which in art. 10 calls up its application.
- **Recipients**: subjects to whom this Organizational Model is addressed, who are required to comply with it.
- **Entity (or Company):** legal person, company or association, even without legal personality. In this Organisational Model: **FriulPress Samp S.p.A.** (hereinafter also "**FriulPress**" or "***Company***").
- **Corporate Function**: Function responsible for carrying out specific activities or performing certain acts in relation to one or more Risk Processes.
- **Organisational Model:** Organisation and Management Model adopted by the Company, as provided for in Articles 6 and 7 of the Legislative Decree, as an organic set of principles, rules, provisions, organisational schemes and related tasks and responsibilities, aimed at preventing the offences referred to in the same Legislative Decree. In particular, the term "Organisational Model" means, jointly, the General Part, the Special Parts, the 231 Procedures and the Annexes.
- **Supervisory and Control Body (SB):** Body provided for by art. 6 of the Legislative Decree, with the task of supervising the operation and compliance with the Organisational Model, as well as ensuring that it is updated.
- **Principles of Conduct: general** principles of conduct to be followed by the Recipients in carrying out the activities envisaged by the Organisational Model.
- **Whistleblowing procedure for reporting wrongdoing and irregularities:** Procedure adopted by the Company, containing the operating procedures to be observed in the management of internal reports.
- **Risk Processes: business** processes or phases thereof whose performance could give rise to unlawful conduct (crimes or administrative offences) referred to in the Legislative Decree.
- **Procedures231:** specifies procedure or Policy, containing the operating procedures that must be observed in Risk Processes.
- **Crimes**: crimes or administrative offenses referred to in the Legislative Decree.
- **Report:** communication concerning the reasonable and legitimate suspicion or awareness of **Violations**.
- **Disciplinary System:** set of sanctioning measures against **Recipients** who commit **Violations**.

- **Third Parties:** all parties "external" to the Company who have contractual relationships with the Company (by way of example, consultants, suppliers, customers and partners);
- **Top Management (so-called Top Managers):** Chairman, Chief Executive Officer, and other members of the Board of Directors.
- **Violation**: all conduct, acts and omissions consisting of unlawful conduct relevant to the **Legislative Decree** or in non-compliance with the **Organizational Model**.

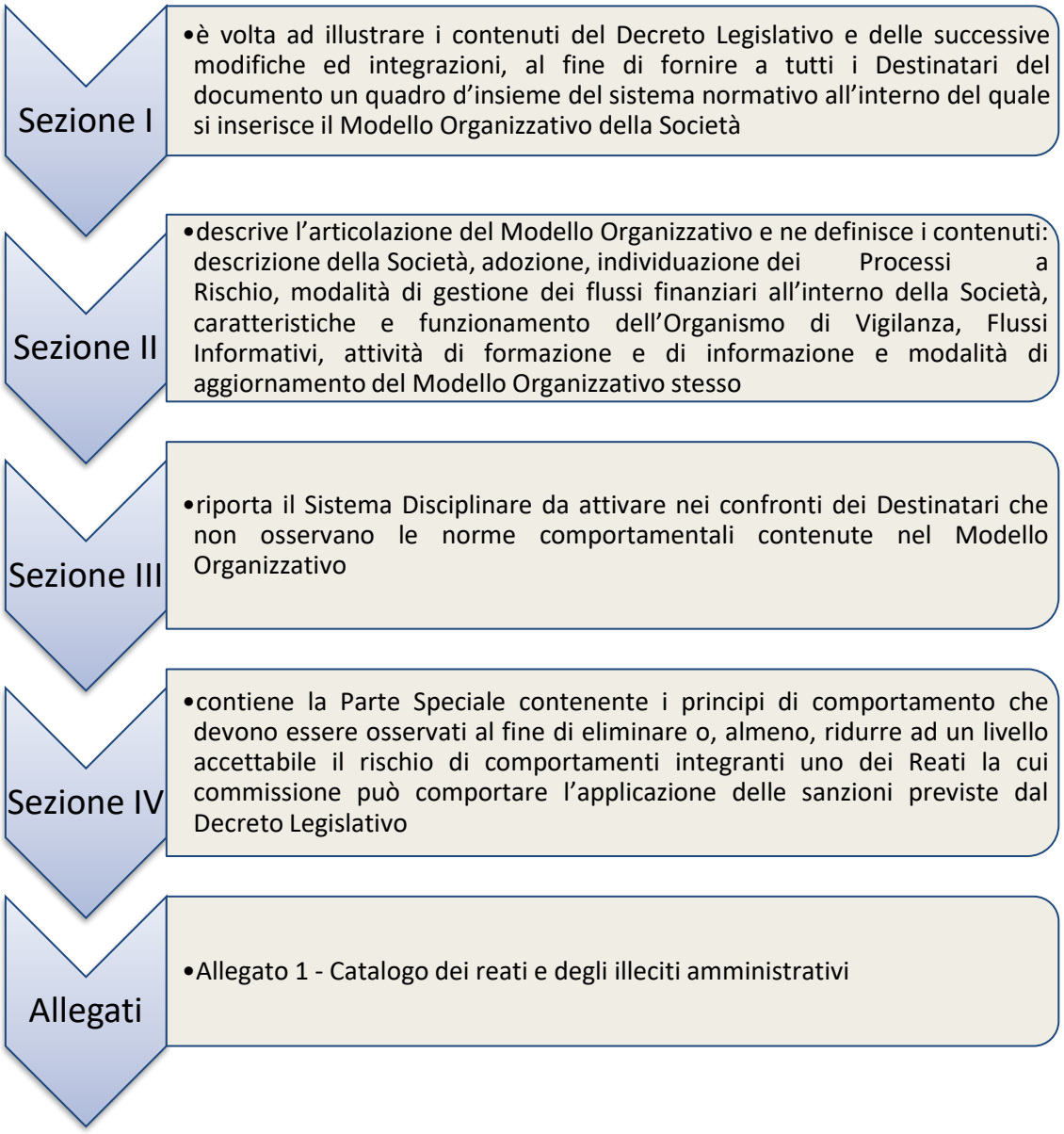
Terms defined in the singular are also understood in the plural where the context requires it and vice versa.

The definitions in this article and in this document also apply where used in the Special Part and in the Procedures231.

DOCUMENT STRUCTURE

The purpose of this document is to illustrate the constituent elements of the **Organizational Model** of FriulPress Samp S.p.A..

It consists of four sections whose contents are summarized below.



SECTION I

1 LEGISLATIVE DECREE NO. 231/2001

Legislative **Decree no. 231 of 8 June 2001** introduced a system of administrative liability of entities into the Italian legal system **.**

The issuance of the **Legislative Decree** is part of a national legislative context of implementation of international obligations.

The original text, referring to a series of crimes committed against the public administration, has been supplemented by subsequent legislative measures that have expanded the number of offences whose commission may result in the administrative liability of the entity. In addition, Law 146/06 provides for the liability of the **entity** in the event of the commission of certain crimes (so-called transnational crimes).

The **liability of the entity** - analogous to criminal liability - arises from connection with the commission, by a person linked by a functional relationship with the **entity** itself, of one of the **crimes.**

The liability of the **entity** may exist if the **crimes** are committed **in its interest or to its advantage**, while it is not configurable in the event that the perpetrator of the same has acted in the exclusive interest of himself or of third parties.

The functional relationship that binds the offender to the legal person can be one of representation, subordination or collaboration, within the limits provided for by the **Legislative Decree.**

If the offender is a natural person who holds representation, administration, management or control functions of the entity or of one of its organizational units with financial and functional autonomy, as well as a person who exercises, even de facto, the management and control of the entity, a presumption of liability is established against the latter. This is in consideration of the fact that the natural person expresses, represents and implements the management policy of the **Entity**.

There is no presumption of liability for the entity if the offender is a person subject to the direction or supervision of one of the subjects referred to in the previous sentence, so that, in this case, the act of the subordinate entails the liability of the entity only if it appears that its implementation was made possible by the failure to comply with the obligations of direction and supervision.

The (administrative) liability of the entity is additional to the (criminal) liability of the natural person and not a substitute for the same. From the substantial autonomy of this liability derives the circumstance that the entity is called to answer for the **crime** even when the perpetrator of the same has not been identified or is not imputable, or if the **crime** is extinguished for reasons other than amnesty. The criminal liability of the natural person remains governed by the common criminal law.

The Legislator has provided for a **sanctioning system** that is characterized by the application to the legal person of a sanction, as a rule, pecuniary.

In addition to the financial penalty, disqualification sanctions may also be applied in some cases, such as disqualification from carrying out the activity, suspension or revocation of authorisations, licences or concessions functional to the commission of the offence, prohibition from contracting with the Public Administration, exclusion from concessions, financing, contributions or subsidies, the possible revocation of those already granted, and the prohibition from advertising goods or services.

In addition to the above-mentioned fines and disqualifications, there is the confiscation (always ordered with the conviction) of the price or profit of the crime (also "by equivalent") and, in certain cases, the publication of the conviction.

The Legislator has also provided that these disqualification measures - if there are serious indications of liability of the entity and there are well-founded and specific elements that suggest the danger of committing offences of the same nature - can be applied, at the request of the Public Prosecutor, also as a precautionary measure, already in the investigation phase.

Upon the occurrence of specific conditions, the Judge, when applying a disqualification sanction that would result in the interruption of the entity's activity, has the power to appoint a commissioner to supervise the continuation of the activity itself, for a period that corresponds to the duration of the disqualification penalty that would have been applied.

Foreign companies operating in Italy are also subject to the discipline set out in the **Legislative Decree**, regardless of whether or not there are rules in the country to which they belong that regulate the same matter in a similar way.

2 THE CRIMES THAT DETERMINE THE ADMINISTRATIVE LIABILITY OF THE ENTITY

The offences from which administrative liability for the entity may arise (so-called "predicate offences") are expressly indicated in the **Legislative Decree** and in certain regulatory provisions that have broadened their scope:

- **undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union or to obtain public disbursements, computer fraud to the detriment of the State or a public body and fraud in public procurement** (Article 24 of Legislative Decree 231/2001);
- **computer crimes and unlawful processing of data** (art. 24-bis of Legislative Decree 231/2001);
- **crimes of organized crime** (art. 24-ter Legislative Decree 231/2001);
- **embezzlement, undue use of money or movable property, bribery, undue inducement to give or promise benefits and corruption** (Article 25 of Legislative Decree 231/2001);
- **counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs** (Article 25-bis of Legislative Decree 231/2001);
- **crimes against industry and commerce** (art. 25-bis.1 *of* Legislative Decree 231/2001);
- **corporate crimes** (art. 25-ter Legislative Decree 231/2001);

- **crimes with the purpose of terrorism or subversion of the democratic order** (art. 25-quarter of Legislative Decree 231/2001);
- **practices of mutilation of female genital organs** (art. 25-quarter 1 of Legislative Decree 231/2001);
- **crimes against the individual** personality (art. 25-quinquies Legislative Decree 231/2001);
- **market abuse** (art. 25-sexies of Legislative Decree 231/2001);
- **manslaughter or serious or very serious injuries committed with violation of the rules on the protection of health and safety at work** (art. 25-septies of Legislative Decree 231/2001);
- **receiving stolen goods, laundering and use of money, goods or utilities of illegal origin as well as** self-laundering (art. 25-octies of Legislative Decree 231/2001);
- **crimes relating to payment instruments other than cash and fraudulent transfer of values** (Article 25-octies.1 *of* Legislative Decree 231/2001);
- **crimes relating to copyright infringement** (Article 25-novies of Legislative Decree 231/2001);
- **inducement not to make declarations or to make false declarations to the judicial authority** (art. 25-decies of Legislative Decree 231/2001);
- **environmental crimes** (art. 25-undecies of Legislative Decree 231/2001);
- **employment of illegally staying third-country nationals** (Article 25-duodecies of Legislative Decree 231/2001);
- **racism and xenophobia** (art. 25-terdecies of Legislative Decree 231/2001);
- **fraud in sports competitions, abusive exercise of gaming or betting and games of chance exercised by means of prohibited machines** (Article 25-quaterdecies of Legislative Decree 231/2001);
- **tax offences** (Article *25-quinquiesdecies* of Legislative Decree 231/2001*);*
- **smuggling** (art. *25-sexiesdecies of* Legislative Decree no. 231/2001);
- **crimes against cultural heritage** (art. *25-septiesdecies* of Legislative Decree no. 231/2001);
- **laundering of cultural property and devastation and looting of cultural and landscape property** (art. *25-duodevicies* Legislative Decree no. 231/2001)
- **crimes against animals** (art. 25-undevicies Legislative Decree no. 231/2001).

Furthermore, Law 146/2006, while not making a further change in the body of the **Legislative Decree**, extended the liability of entities also to the cases of commission of the so-called "Legislative Decree". *transnational crimes*.

The description of the individual conducts relevant for the purposes of the criminal law is referred to **Annex 1** - *Catalogue of Administrative Crimes and Offences*.

3 ORGANIZATION, MANAGEMENT AND CONTROL MODELS

The Legislative Decree provides for a **specific form of exemption from liability for the entity** if:

a) the management body has adopted and effectively implemented, before the commission of the act, "*organisational, management and control models*" suitable for preventing crimes;
b) the task of supervising the operation and compliance of the models as well as ensuring that they are updated has been entrusted to a body of the entity with autonomous powers of initiative and control;
c) the persons who committed the crime acted by fraudulently circumventing the aforementioned organisational, management and control models;

d) there has been no omission or insufficient supervision on the part of the body referred to in letter b) above.

The **Organisational Model** is the set of rules, set out in the Special Section and in the Procedures231, both of a behavioural nature («*Principles of Conduct*») and of control, compliance with which - in the performance of activities in the context of **Risk Processes** - makes it possible to prevent illegal, incorrect and irregular behaviour.

Failure by the **Recipients to comply with** the Organisational Model, the Code of Ethics and/or the **Whistleblowing Procedure for reporting offences and irregularities** is punishable. To this end, the Organisational Model also consists of a Disciplinary System, provided for and illustrated in this document.

4 THE CONFINDUSTRIA GUIDELINES

In preparing this document, **FriulPress** has been inspired by the Confindustria Guidelines.

It is understood that the decision not to adapt the Organisational Model to some of the indications set out in the Confindustria Guidelines does not affect the validity of the same. The Organization, Management and Control Models, in fact, must be drawn up with reference to the concrete reality of the Company.

SECTION II

5 COMPANY DESCRIPTION

5.1 HISTORY AND ACTIVITIES OF FRIULPRESS SAMP S.P.A.

FriulPress Samp S.p.A. is a company that deals with the pressure casting and production of die-cast objects in light alloys and plastics, design and construction of molds, equipment and tools as well as the execution of mechanical processing for use in its own production plants or in those of other companies of the Group to which it belongs.

5.2 CODE OF ETHICS

In **FriulPress Samp S.p.A.** a Code of Ethics is in force that defines the values that inspire the **Company** in carrying out its activities.

The Code of Ethics contains the ethical principles and rules of conduct that the Company's top management, Employees and all those who work in the name or on behalf of the **Company** as well as Third Parties are required to respect and/or share.

The provisions of the **Organisational Model** are inspired by the ethical principles and rules of conduct contained in the Code of Ethics and are integrated and compatible with it.

5.3 PURPOSE AND STRUCTURE OF THE ORGANIZATIONAL MODEL

The adoption of an **Organisational Model** in line with the provisions of the **Legislative Decree** and in particular Articles 6 and 7, together with the issuance of the Code of Ethics, was undertaken in the belief that this initiative can also be a valid tool for raising awareness among the Recipients, so that the same, in carrying out their activities, adopt correct and linear behaviour, such as to prevent the risk of committing the predicate crimes.

More specifically, the Model aims to:

a) prepare a ***structured and organic prevention and control system***, aimed at reducing the risk of committing crimes related to the company's activities and preventing/combating any unlawful conduct;
b) determine, in all those who operate in the name and/or on behalf of the **Company,** especially in the "areas of activity at risk", the ***awareness of being able to incur***, in the event of **a Violation** of the provisions contained therein, ***an offence punishable by*** possible sanctions, including criminal sanctions, and which may also entail sanctions for the **Company**;
c) inform the Recipients that the Violation of the provisions contained in the Model to which they are required to comply will result in the ***application of appropriate sanctions and, in the most serious cases, the termination of the contractual relationship***;
d) reiterate that ***the Company does not tolerate unlawful conduct***, of any kind and regardless of any purpose, as such conduct (even if the Company is apparently in a position to take advantage of it) is in any case contrary to the ethical principles to which the **Company** intends to adhere.

The Organisational Model prepared by the **Company** is aimed at defining a preventive control system, aimed primarily at planning the formation and implementation of the Company's decisions in relation to the risks/offences to be prevented and is composed in particular of:

- the Code of Ethics, which identifies the primary values with which the **Company** intends to comply and therefore establishes the general guidelines for the company's activities;
- an up-to-date, formalised and clear organisational system, which guarantees an organic assignment of tasks and an adequate level of segregation of functions;
- Special Parts and Procedures 231 with the aim of regulating the performance of activities, in particular with regard to processes at risk, providing for appropriate control points, as well as the separation of tasks between those who carry out crucial phases or activities within these processes;
- a clear attribution of authorization and signing powers, consistent with organizational and management responsibilities;
- control measures, relating, first of all, to the potential commission of predicate crimes, capable of providing timely reporting of the existence and occurrence of situations of general and/or particular criticality.

6 RECIPIENTS

This **Organisational Model** is intended to:

- Chairman, Chief Executive Officer, and other members of the Board of Directors **(Top Management);**
- employees or other persons - whatever their relationship with the **Company -** are subject to the direction or supervision of one of the above subjects.

Compliance with the requirements of the **Legislative Decree**, as well as compliance with the principles of conduct indicated in the Code of **Ethics**, is also required of Third Parties through the provision – where possible – of specific contractual clauses.

7 ADOPTION OF THE ORGANISATIONAL MODEL BY THE COMPANY

FriulPress – as part of the already existing preventive control system – has put in place the necessary activities for the adaptation of this control system to the provisions of the **Legislative Decree.**

The **Company**, with the adoption of **the Organisational Model**, has set itself the objective of adopting a set of Principles of Conduct and operating procedures aimed at planning the formation and implementation of decisions in relation to the Offences to be prevented, in compliance with the system for assigning functions and delegation of powers, as well as internal procedures.

The Special Section and the control measures, understood as rules to be followed by the Recipients, are added to the entire organizational complex of **FriulPress Samp S.p.A.** (procedures, organisation charts and system for the allocation of powers) and are integrated and compatible with it.

The **Organizational Model** was adopted by the management body of **FriulPress**.

Amendments or additions to the **Organisational Model** must be approved by the management body.

For non-substantial changes, the management body may appoint a delegated person who may avail himself of the opinion of the **Supervisory Body**. These changes will be communicated to the governing body and ratified or possibly supplemented or modified by it at the first available meeting. The pendency of ratification does not deprive the amendments adopted in the meantime of their effectiveness.

7.1 IDENTIFICATION OF RISK PROCESSES

Article 6, paragraph 2, letter a) of the Legislative Decree expressly provides that the Organisational Model must "*identify the activities in the context of which offences may be committed*". Therefore, the Company has analysed the company's activities, the processes of formation and implementation of decisions within the individual business areas as well as the internal control systems.

In particular, as part of the aforementioned activities, **FriulpPress,** with the support of external consultants, has taken steps to:

a) identify the corporate activities in which the crimes and administrative offences could be abstractly committed;
b) analyse the potential risks of offences as well as the possible methods of committing them;
c) identify the subjects and company functions concerned;
d) define and, if necessary, adapt the system of internal controls.

7.2 IDENTIFICATION AND IDENTIFICATION OF RISKY ACTIVITIES

At the end of the checks referred to in paragraph 7.1 above, the **Company** has identified the corporate activities or the phases thereof in which crimes and/or administrative offences may be abstractly committed (hereinafter the "**Risk Processes**").

In order to identify the Risk Processes, the **Company** – with the support of external consultants – has implemented the following activities:

a) examination of official company documentation;
b) detailed mapping of the company's operations, articulated on the basis of the Company's organisational units and carried out through interviews and survey questionnaires;
c) detailed analysis of each individual activity, aimed at verifying the precise contents, the concrete operating methods, the distribution of competences, as well as the existence or non-existence of each of the hypotheses of Crime.

Specifically, the **Risk Trials** in which Crimes can be abstractly committed are reported below:

- Tax compliance management
- Management of relations with the Public Administration
- Management of funding, grants or contributions
- Litigation management
- Information systems

- Purchase of goods, services and consultancy
- Financial and monetary flows
- Business Management
- Intercompany Reports
- Credit management
- Management of expense reports and entertainment expenses
- Management of gifts, donations and entertainment expenses
- Human Resource Selection, Recruitment, and Management
- Trademark and patent management
- Production and marketing
- Corporate obligations
- Management of extraordinary transactions
- Share capital transactions
- Preparation of financial statements, reports or corporate communications
- Relations with Certification Bodies
- Health and safety management system
- Environmental system management
- Administrative-accounting management
- Management of imports and exports of goods and payment of customs duties

With reference to the **above-mentioned Risk** Trials, the following categories of Crimes are theoretically applicable:

- **crimes committed in relations with the Public Administration** (Articles 24 and 25);
- **computer crimes and unlawful processing of data** (art. 24-bis);
- **crimes of organized crime** (art. 24-ter);
- **counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs** (Article 25-bis);
- **crimes against industry and commerce** (art. 25-bis.1);
- **corporate crimes** (art. 25-ter);
- **crimes against the individual personality** (art. 25-quinquies);
- **manslaughter or serious or very serious injuries committed in violation of the rules on the protection of health and safety at work** (art. 25-septies);
- **receiving stolen goods, laundering and use of money, goods or utilities of illegal origin, as well as self-laundering** (art. 25-octies);
- **offences relating to non-cash payment instruments** (Article 25-octies.1);
- **crimes relating to copyright infringement** (art. 25-novies);
- **inducement not to make declarations or to make false declarations to the judicial authority** (art. 25-decies);
- **environmental crimes** (art. 25-undecies);
- **offence of employment of illegally staying third-country nationals** (Article 25-duodecies);
- **tax offences** (Article 25-quinquiesdecies);
- **smuggling** (art. 25-sexiesdecies);
- **crimes against cultural heritage** (art. 25-septiesdecies);
- **transnational crimes** (Law 146/2006).

The **Company**, in relation to the corporate activity carried out, considers the following **offences** not applicable:

- **Offences for the purpose of terrorism or subversion of the democratic order provided for by the penal code and special laws** (art. 25 quarter);
- **Practices of mutilation of the female genital organs** (art. 25 quarter-1);
- **Offences of market abuse** (Article 25 sexies);
- **Racism and Xenophobia** (Art. 25l);
- **Fraud in sports competitions, abusive exercise of gambling or betting and games of chance carried out by means of prohibited machines** (Article 25 quaterdecies);
- **Laundering of cultural property and devastation and looting of cultural and landscape property** (Art. 25 duodevicies)
- **Crimes against animals** (Art. 25 undevicies).

The **Company** undertakes to carry out continuous monitoring of its activities, both in relation to the **offences** listed above and in relation to possible amendments and additions to the **Legislative Decree.**

7.3 DESIGN OF ORGANIZATIONAL AND PROCEDURAL SAFEGUARDS

Pursuant to the provisions of art. 6, paragraph 2, of the Decree, the **Organisational Model** must, among other things, "*provide for specific protocols aimed at planning the formation and implementation of the decisions of the entity in relation to the crimes to be* prevented".

The aforementioned provision highlights the need to establish – or improve where existing – special mechanisms for the proceduralization of management and decisions, in order to make the various phases of each business process documented and verifiable.

It is therefore clear that the set of organisational structures, activities and operating rules applicable – on the instructions of management – within the company must be preordained to this specific objective, with the aim of ensuring, with reasonable certainty, the achievement of the purposes falling within an adequate and efficient risk monitoring system, including that of incurring the sanctions provided for by the **Legislative Decree**.

The organisational structure in place is inspired by the following principles:

- verificabilità, documentabilità, coerenza e congruenza di ogni operazione
- separazione delle funzioni (nessuno può gestire in autonomia tutte le fasi di un processo)
- documentazione dei controlli
- introduzione di un adeguato sistema sanzionatorio per il mancato rispetto delle norme e delle procedure previste dal Modello Organizzativo
- individuazione di un Organismo di Vigilanza caratterizzato da autonomia ed indipendenza, professionalità e continuità di azione

8 DISSEMINATION, COMMUNICATION AND TRAINING

Adequate training and constant/periodic information of personnel regarding the principles and requirements contained in the **Organizational Model** are factors of great importance for the correct and effective implementation of the company prevention system.

The **Recipients** are required to be fully aware of the objectives of fairness and transparency that are intended to be pursued with the **Organisational Model** and the methods through which the **Company** intends to pursue them, preparing an adequate system of procedures and controls.

8.1 THE INITIAL COMMUNICATION

The adoption of the **Organisational Model** with its annexes is communicated to all **Recipients** at the time of its adoption. Newly hired resources are given an information set containing:

- the Organisational Model with its annexes;
- the **Whistleblowing Procedure for reporting wrongdoing and irregularities**;
- the Code of Ethics.

The delivery of the above documentation must be the result of mechanisms – including computer mechanisms – to prove its effective receipt; in compliance with current labour law legislation, the Model may be posted in a place accessible to all.

8.2 COMMUNICATION RELATING TO ANY CHANGES TO THE ORGANISATIONAL MODEL

Any change to the Organisational Model must be communicated to the **Recipients**, with an illustration of the changes, by means of mechanisms – including IT mechanisms – to prove the effective and informed receipt of the communication.

8.3 TRAINING

The training activity aimed at disseminating knowledge of the regulations referred to in the **Legislative Decree** is differentiated, in terms of content and delivery methods, according to the qualification of the recipients, the level of risk of the area in which they operate and whether or not they have representative functions of **the Company.**

In particular, the level of training and information of the Company's personnel will have a greater degree of depth with regard to those who work in the areas of activity at risk.

In addition to specific courses, training also includes the use of dissemination tools, such as, for example, occasional update e-mails or internal information notes.

In any case, after the formal adoption of the **Organisational Model** by the management body, a general introductory course will be held aimed at illustrating the regulatory framework of reference, the reference principles of the **Organisational Model**, the information obligations and the rules of conduct to be followed in the areas at risk.

The training programme may be carried out in a manner that allows, among other things, to update all Recipients on the news, additions to the legislation and the **Organisational Model**.

For new hires operating in areas of activity at risk, specific training moments will be provided, subject to agreement with the relevant hierarchical manager.

Compulsory participation in training sessions will be formalized through the request, also possibly electronically, of the signature of presence.

Failure to participate without justified reason may be assessed by the **Company** as a Violation of the **Organizational Model**.

The **SB** is assigned the task of verifying that the corporate functions implement initiatives for the dissemination of knowledge and understanding of the **Organisational Model**. As part of its powers, the **SB** may provide for specific checks, including sample checks or through assessment/self-assessment tests, aimed at verifying the quality of the content of the training programmes and the actual effectiveness of the training provided.

8.4 INFORMATION TO THIRD PARTIES

FriulPress promotes knowledge and compliance with the **Legislative Decree,** the **Code of Ethics** and the **Whistleblowing Procedure for reporting offences and irregularities** also among Third Parties. Therefore, the General Part of the **Organisational Model,** the **Code of Ethics** and the **Whistleblowing Procedure for reporting offences and irregularities** are brought to the attention of **Third Parties** by publication on the Company's website. In addition, contracts with **Third Parties** must include - where possible - contractual clauses by virtue of which the **Third Party** undertakes to comply with the principles of the **Legislative Decree** and the Code of **Ethics**.

9 DEFENCE OF THE ENTITY AND APPOINTMENT OF THE DEFENCE COUNSEL

In accordance with the provisions of Article 39, paragraph 1 of Legislative Decree 231/2001[1], in the event of the initiation of proceedings against the Company pursuant to Legislative Decree 231/2001, the appointment of the defence counsel must be made by a person with the necessary powers, subject to verification of any situations of conflict of interest with the Company. In such cases, the Company's counsel may not be appointed by a suspect/defendant in the context of the aforementioned proceedings[2].

10 SUPERVISORY AND CONTROL BODY

10.1 ROLE OF THE SUPERVISORY BODY

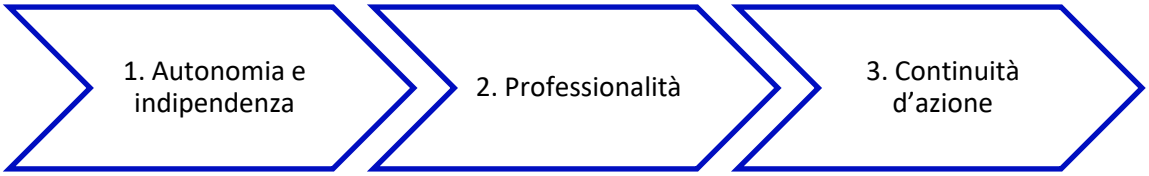
The **management body of FriulPress,** in implementation of the provisions of **the Legislative Decree**, has established **the Supervisory and Control Body (SB),** which is entrusted with the task of **supervising the operation and compliance with the Organizational Model**, as well as take care of its updating through the formulation of suggestions and proposals for adapting the Organizational Model to the Board of Directors and the subsequent verification of their implementation.The supervisory and control activities envisaged by **the Organisational Model** are therefore the responsibility **of the** FriulPress **Supervisory Body.**

[1] "L'ente partecipa al procedimento penale con il proprio rappresentante legale, salvo che questi sia imputato del reato da cui dipende l'illecito amministrativo".

[2] In conformità ai dettami della recente giurisprudenza (i.e. Cass. 22 settembre 2022, n. 35387/2022).

The appointment of the SB, as well as any revocation (for just cause), are the responsibility of the governing body. The SB reports directly to the governing body**.**

According to the provisions of the Decree (Articles 6 and 7) and the indications contained in the Report accompanying the **Legislative Decree**, the characteristics of the SB must be:



1. Autonomy and independence

The requirements of autonomy and independence guarantee the effective fulfilment of the tasks and functions assigned to the SB. To this end, it is necessary that the SB is not directly involved in the management activities that are the subject of its control activity, nor is it hierarchically subject to those who carry out these activities.

These requirements can be obtained by guaranteeing the SB the highest hierarchical independence, providing for reporting to the **Company's top management**, i.e. to the Chairman, the Chief Executive Officer, and the other members of the Board of Directors.

2. Professionalism

The SB must possess technical and professional skills appropriate to the functions it is called upon to perform. These characteristics, combined with independence, guarantee the objectivity of judgment.

3. Continuity of action

The SB must:

1 constantly work on the supervision of the **Organisational Model** with the necessary powers of investigation, also with the support of external consultants;
2 to take care of the implementation of the **Organisational Model** and ensure its constant updating;
3 not carry out operational tasks that may affect the overall vision of the company's activities that are required of him.

10.2 COMPOSITION AND APPOINTMENT OF THE SUPERVISORY BODY

The **SB** remains in office for the period defined by the governing body in the act of appointment and may be re-elected.

The replacement of one or more members of the **SB** before the expiry of the mandate may take place for just cause or justified reason, meaning these, by way of example:

- voluntary renunciation by the **SB**;
- supervening incapacity due to natural causes;
- the occurrence of one of the causes of ineligibility, forfeiture, suspension and revocation referred to in paragraph 10.3 below.

The Company's management body establishes, for the entire duration of the office, the annual remuneration due to the **Supervisory Body.**

The **Supervisory Body** is assigned an annual *budget*, established by resolution of the management body, so that the **SB** itself can carry out its tasks in full autonomy, without limitations that may derive from insufficient financial resources in its endowment. In any case, the **Supervisory Body** may request additional resources from the management body in addition to the endowment fund, useful for allowing its normal operations and the carrying out of the analyses and investigations deemed necessary to verify the adequacy of the **Organisational Model**.

In the event of forfeiture, suspension and revocation of a member of **the Supervisory Body**, the management body shall reinstate its composition.

The **SB** is in any case considered to have lapsed if the majority of its members are absent due to resignation or other causes. In this case, the management body shall appoint the new members.

In the event of the appointment of a multi-subject Supervisory Body, the **SB** will self-regulate through a specific Regulation, accompanied by rules aimed at ensuring its best functioning. The adoption of these Regulations shall be brought to the attention of the governing body at the first available meeting.

10.3 CAUSES OF (IN)ELIGIBILITY, REVOCATION, FORFEITURE AND SUSPENSION OF THE SUPERVISORY BODY

Eligibility and forfeiture

Without prejudice to the verification by the management body as indicated below, those who **may not assume** the role of members of the Supervisory Body and if appointed **shall lose** their office who:

a) have family relations within the second degree or spouse (or situations of de facto cohabitation comparable to marriage) with members of the management body and the Board of Statutory Auditors, as well as with top management of the Company;
b) are in conflicts of interest, including potential ones, with the Company and/or its subsidiaries such as to jeopardise the independence required by the role and duties of the Supervisory Body;
c) are the holders, directly or indirectly, of shareholdings of such an entity as to entail control or significant influence over the Company, also pursuant to Article 2359 of the Italian Civil Code;
d) carry out management functions with powers or executive positions at the Company;
e) are in the legal condition of being interdicted, incapacitated, bankrupt or sentenced to a penalty that involves disqualification, even temporary, from public office or inability to exercise managerial offices;

f) are subject to personal preventive measures ordered by the judicial authority, without prejudice to the effects of rehabilitation;
g) have been convicted by an irrevocable judgment, without prejudice to the effects of rehabilitation:
    - for the commission of one of the crimes referred to in the Legislative Decree;
    - imprisonment for one of the offences provided for in Title XI of Book V of the Civil Code or for one of the offences provided for by the bankruptcy law;
    - imprisonment for a period equal to or greater than two years for any non-culpable crime;
h) have been convicted of criminal offences or other sanctions in foreign countries for offences corresponding to those mentioned above
i) abstain, without justified reason, from participating in the meetings and activities of the Supervisory Body.

For the purposes of the application of the provisions of this paragraph, a conviction is also understood to be one pronounced pursuant to Article 444 of the Code of Criminal Procedure, without prejudice to the effects of the judicial declaration of extinction of the offence pursuant to Article 445, second paragraph, of the Code of Criminal Procedure.

It will be the **responsibility** of the SB to promptly notify the governing body of the occurrence of causes of forfeiture.

In the event of one of the above-mentioned causes of forfeiture, the management body, having carried out the appropriate investigations, having heard the interested party and the other members of the SB, and after consulting the Board of Statutory Auditors, must adopt by an absolute majority the measures it deems appropriate until the declaration of the member's disqualification.

In the event that the SB is also composed of members belonging to the Board of Statutory Auditors, the prior hearing of the Board of Statutory Auditors must be carried out only with regard to the members of the Board of Statutory Auditors who do not belong to the SB.

The resolution of forfeiture must be communicated to the Shareholders' Meeting at the earliest possible opportunity.

Suspension

The following are grounds for **suspension** from the function of member of the Supervisory Body:

a) conviction with a non-final sentence for the offences indicated in letter g) among the causes of ineligibility and forfeiture;
b) being provisionally subject to one of the measures provided for in Article 10, paragraph 3, of Law No. 575 of 31 May 1965, as replaced by Article 3 of Law No. 55 of 19 March 1990, as subsequently amended and supplemented.

If one of the above-mentioned causes of suspension occurs, the management body, having carried out the appropriate investigations, after hearing the interested party and the other members of the SB, and after consulting the Board of Statutory Auditors, must adopt by an

absolute majority the measures it deems appropriate until the declaration of suspension of the member.

In the event that the SB is also composed of members belonging to the Board of Statutory Auditors, the prior hearing of the Board of Statutory Auditors must be carried out only with regard to the members of the Board of Statutory Auditors who do not belong to the SB.

The suspension resolution must be communicated to the Shareholders' Meeting at the earliest possible opportunity.

Revocation

The following constitute grounds for **revocation** from the function of member of the Supervisory Body, by way of example but not limited to:

- significant non-compliance with the mandate conferred, with regard to the tasks indicated in the Organisational Model;
- violation of the obligations set out in the SB Regulations, if adopted;
- absence from two or more meetings, even if not consecutive, without justified reason over a period of twelve consecutive months;
- non-active participation in the activities of the SB;
- the occurrence of circumstances such as to seriously and justifiably impair the independence or independence of judgment of the member;
- an irrevocable sentence of conviction of the Company pursuant to the **Legislative Decree** or a sentence applying the penalty at the request of the parties, which has become final, where the documents show an "omitted or insufficient supervision" on the part of the SB, in accordance with the provisions of art. 6, paragraph 1, letter d) of the Decree;
- an irrevocable sentence, without prejudice to the effects of rehabilitation, or a final sentence applying the penalty at the request of the parties, except in the case of the extinction of the crime, issued against one of the members of the SB for having committed one of the crimes provided for by the **Legislative Decree**;
- breach of confidentiality obligations.

In the event of one of the above-mentioned causes of revocation, the management body, having carried out the appropriate investigations, after hearing the person concerned and the other members of the SB, and after consulting the Board of Statutory Auditors, must adopt by an absolute majority the measures it deems appropriate until the declaration of revocation of the member.

In the event that the SB is also composed of members belonging to the Board of Statutory Auditors, the prior hearing of the Board of Statutory Auditors must be carried out only with regard to the members of the Board of Statutory Auditors who do not belong to the SB.

The resolution to revoke must be communicated to the Shareholders' Meeting at the earliest possible opportunity.

The termination of the internal party's employment relationship with the Company, for whatever reason, results in the simultaneous forfeiture of the office of member of the SB, unless otherwise resolved by the management body.

10.4 ACTS OF VERIFICATION OF THE EFFECTIVENESS AND CONSTANT ADAPTATION OF THE ORGANIZATIONAL MODEL AND INTERVENTION PLAN

The **SB** must periodically verify the effectiveness and suitability of the **Organisational Model** to prevent the commission of the offences referred to in the **Legislative Decree**. In particular, the following are envisaged:

1. **checks on individual acts.** To this end, it will periodically verify the deeds and contracts relating to the processes at risk, according to the procedures identified by the same;
2. **verification of the Special Part and the Procedures231.** To this end, it will periodically verify the effectiveness and implementation of the Special Part and the Procedures231;
3. **checks on the level of knowledge** of the Organisational Model, including through the analysis of requests for clarification or reports received;
4. **periodic updating** of the Risk Assessment activity aimed at reviewing the map of potentially risky activities, in particular in the event of changes in the Company's organisation or business**,** as well as in the event of additions or amendments to the **Legislative Decree**.

For the purposes of a planned exercise of the supervisory powers assigned, the **SB** annually submits its Intervention Plan to the governing body, informing it of the activities it plans to carry out and the areas that will be subject to audits. The **Supervisory Body** may in any case carry out, as part of sensitive company activities and if it deems it necessary for the performance of its functions, controls not provided for in the Intervention Plan (so-called "surprise checks").

In implementing the Intervention Plan, the **SB** adopts procedures useful for carrying out supervisory and control activities, which will be communicated to the corporate functions concerned, and may set up working groups on particular issues. In the event of special circumstances (e.g., complaints of repeated **Violations**), the **SB** will take care to apply systematic procedures for researching and identifying the risks under analysis.

In particular, it may request to consult the documentation relating to the activities carried out by the individual organisational units and by the persons in charge of the processes at risk subject to control and/or verification, extracting copies if necessary, as well as carry out interviews and request, if necessary, written reports. During these operations, he must keep the head of the organizational unit concerned constantly informed.

The **SB**, following the checks carried out, may bring any observations and/or suggestions to the attention of the hierarchical manager of the person who committed the **Violation**.

The activity carried out by the **SB** must be documented, even in summary form. The relevant documentation must be kept by the **SB** itself, so that its confidentiality is ensured, also in compliance with the legislation on the protection of personal data.

The **SB**, following the checks carried out, the regulatory changes that have occurred from time to time as well as the possible emergence of new Risk Processes, proposes to the management body the adjustments and updates of the **Organizational Model** that it deems appropriate.

For the verification activity, the **SB** may make use of the support of external consultants with adequate expertise in the field.

10.5 INFORMATION FLOWS TO THE SB

For the purposes of effective supervision of the implementation of the **Organisational Model,** the **Recipients**, by virtue of their role and responsibilities, are required to transmit the information flows to the **Supervisory Body** as indicated in the document "List of Information Flows to the Supervisory Body" (hereinafter the "**Information Flows**") kept by the Supervisory Body.

The **Information Flows** can be submitted in the following ways:

- to the e-mail address: **odvsesto@HDT-IT2.com**
- to the paper mail address: **FriulPress Samp S.p.A.**

  to the attention of the Supervisory Body

  Via Zona Industriale, 5, 33079, Sesto al Reghena (PN)

In any case, the **SB** is granted all the powers pursuant to the **Organisational Model** to request any information, data, document or news from the Recipients at any time. The **Recipients** must provide the Supervisory Body without delay.

The principle also remains that any information or news that can be considered relevant pursuant to the **Organizational Model** must be transmitted to the SB without delay.

In addition to **the Information Flows** as indicated in the **Organisational Model**, the **Company's top management** is required to communicate **to the Supervisory Body**:

a. any change concerning both the system of delegations and the organisational structure of the **Company**;
b. the Company's extraordinary corporate transactions;
c. any new business activity or establishment opening;
d. any information relevant to the compliance, operation and updating of the **Organisational Model**.

10.5.1 STORAGE

All **Information Flows** sent to the **SB** are processed and stored by the **SB** itself in a special computer and/or paper archive kept in accordance with the provisions of European Regulation 2016/679 on the protection of personal data (GDPR).

10.6 REPORTING VIOLATIONS - WHISTLEBLOWING

Recipients who decide to make a **Violation Report** must comply with the procedures set out in **the Whistleblowing Procedure for reporting offences and irregularities**, to which reference is made.

10.7 INFORMATION FROM THE SUPERVISORY BODY TO THE CORPORATE BODIES

The **SB** reports directly to the management body on issues relating to the **Organisational Model.**

The **SB informs**, also in writing, the **management body** about the application and effectiveness of the Organisational Model at least annually (indicating in particular the checks carried out and the outcome of the same, as well as any updating of the processes at risk), or at different times with reference to specific or significant situations.

The **SB may be convened by the governing body** to report on its activities and may request to confer with it.

The **SB** may also request to be heard by the management body whenever it deems it appropriate to promptly report on **Violations** or request attention to critical issues relating to the operation and compliance with the **Organizational Model**. In case of need and/or urgency, the **SB** may confer directly with the Chairman or the Chief Executive Officer of the Board of Directors.

The **SB** is responsible for providing appropriate clarifications in the presence of interpretative problems or questions relating to the **Organisational Model**.

10.8 Relations with the Board of Statutory Auditors and Independent Auditors

The Supervisory Body periodically convenes meetings with the Board of Statutory Auditors and the Independent Auditors during which to examine the main activities carried out within the scope of their respective competences and any findings that may have emerged. The Company Functions interested from time to time with reference to the issues under analysis may be invited to these meetings.

11 Methods of managing financial resources

Article 6, paragraph 2, letter c) of the **Legislative Decree** requires the identification of the methods of managing financial resources suitable for preventing the commission of crimes. Therefore, in addition to the provisions of the Code of Ethics and the Special Part of the Organisational Model, the following control measures are envisaged:

- use of traceable payment instruments and definition of thresholds for cash payments/collections;
- carrying out formal and substantive controls of financial flows;
- verification of the regularity of payments, with reference to the full coincidence between the recipients/payers of the payments and the counterparties actually involved in the transactions;
- monitoring of receipts received and carrying out registrations and checks on schedules, urging – where necessary – the interested parties in the event of late payment;
- use of the cash box, where available, exclusively for small expenses;
- formal identification of the Corporate Functions authorised to manage financial flows;
- use of tools to ensure the traceability of financial flows;

- authorisation of payments by the persons in charge in compliance with the system of powers of attorney in force;
- carrying out checks on the operating methods of opening and closing current accounts with banks and financial institutions;
- Performing periodic reconciliations of current accounts.

SECTION III

12 DISCIPLINARY SYSTEM

12.1 GENERAL PRINCIPLES

This Disciplinary System is adopted pursuant to art. 6, second paragraph, letter e) and art. 7, fourth paragraph, letter b) of the **Legislative Decree.**

The Disciplinary System is aimed at sanctioning **Violations**, including those ascertained following a report (as described in the **Whistleblowing Procedure for reporting wrongdoings and irregularities**).

The Disciplinary System has been prepared in accordance with the provisions of art. 7 of Law 300/1970 and subsequent amendments (Workers' Statute), of the National Collective Labour Agreements (CCNL) of the category applied to employees and of the regulatory and contractual provisions.

The imposition of disciplinary sanctions for violations is independent of the possible establishment of criminal proceedings and the outcome of the consequent judgment for the commission of one of the crimes.

12.2 SCOPE

The Disciplinary System applies to all Recipients **,** and in particular to:

- Employees (Executives, Employees and Workers);
- Managers;
- Top Management;
- Third Parties.

12.3 VIOLATIONS

Sanctions may be applied in the case of conduct consisting of:

a) in **Violations;**
b) failure to comply with the Code of **Ethics** and/or the **Whistleblowing Procedure for reporting wrongdoing and irregularities**;
c) in **Violations** constituting, directly or indirectly, **a Crime**;
d) failure to participate, without justified reason, in the training provided on the subject of **Legislative Decree, Organizational Model** and **Code of Ethics**;
e) in the lack of or untruthful evidence of the activity carried out in relation to the methods of documentation, storage and control of the documents, so as to prevent the transparency and verifiability of the same;
f) failure to comply with and/or circumvent the control system, carried out through the theft, destruction or alteration of supporting documentation, or in the performance of activities aimed at preventing the persons in charge and the **SB** from controlling or accessing the requested information and documentation;
g) in non-compliance with the provisions relating to the powers of signature and the system of proxies;

h) failure to comply with the obligations to provide information to the **SB**.

The list of cases is by way of example and not exhaustive.

12.4 General Criteria for the Imposition of Penalties

In the event of a **Violation**, the type and extent of the specific sanctions will be applied in proportion to the seriousness of the shortcomings and, in any case, taking into account the elements listed below:

1. elemento soggettivo della condotta, a seconda del dolo o della colpa
2. rilevanza degli obblighi violati
3. livello di responsabilità gerarchica e/o tecnica
4. presenza di circostanze aggravanti o attenuanti con particolare riguardo alla professionalità, alle precedenti esperienze lavorative, alle circostanze in cui è stato commesso il fatto e ad eventuali recidive
5. eventuale condivisione di responsabilità con altri soggetti che abbiano concorso nel determinare la mancanza
6. comportamenti che possano compromettere, sia pure a livello potenziale, l'efficacia del **Modello Organizzativo** e/o del **Codice Etico**

If several offences have been committed with a single act, punished with different sanctions, the most serious sanction will be applied.

Any imposition of disciplinary sanctions, regardless of the possible initiation of proceedings and/or the outcome of any criminal proceedings, must be, as far as possible, inspired by the principles of timeliness.

In any case, the ownership and exercise of disciplinary power or the exercise of contractual rights must be exercised in compliance with the system of proxies and powers of attorney in force.

12.5 Penalties for Employees (Executives - Employees - Workers)

Pursuant to the combined provisions of Articles 5, letter b) and 7 of the **Legislative Decree**, without prejudice to the prior objection and the procedure prescribed by Article 7 of Law No. 300 of 20 May 1970 (the so-called Workers' Statute), the following sanctions may be applied, taking into account the general criteria referred to above, against employees (middle managers and white-collar workers):

a) Verbal reminder

The sanction of a verbal warning may be imposed in cases of slight non-compliance with the Organisational Model, the Code of Ethics and/or the **Whistleblowing Procedure for reporting offences and irregularities**.

b) Written warning

The sanction of a written warning may be imposed in the event of non-compliance more serious than those that entail the application of the verbal warning or in the event of recidivism, by the worker, in the infringements punishable individually with the sanction of the verbal warning.

c) Fine or Suspension from work and pay

A fine of no more than three hours of hourly wages calculated on the minimum wage or suspension from work and pay for up to a maximum of three days shall apply if non-compliance with the requirements for a written warning is detected. The fine can be applied for a maximum of 3 hours of hourly wage calculated on the minimum wage.

d) Dismissal with notice

The sanction of dismissal with notice may be imposed in the event of non-compliance with the Legislative Decree or non-compliance with the provisions of the **Organizational Model**, the Code of **Ethics** and/or the **Whistleblowing Procedure for reporting particularly serious offences and irregularities** , in cases of recidivism in the commission of non-compliance from which the application of the suspension of remuneration may result and from the service or other infractions provided for by the CCNL.

e) Dismissal without notice

The sanction of dismissal without notice may be imposed for **non-compliance with** the Legislative Decree or non-compliance with the provisions of the **Organizational Model**, the **Code of Ethics** and/or the **Whistleblowing Procedure for reporting wrongdoings and irregularities** so serious as to break the relationship of trust with the Company and therefore not allow the continuation of the employment relationship or other violations provided for by the CCNL, even temporarily.
If employees have a power of attorney with the power to represent the Company externally, the imposition of the sanction may result in the revocation of the power of attorney itself.
During the disciplinary proceedings, precautionary measures may also be ordered, including suspension.

12.6 SANCTIONS FOR MANAGERS

Pursuant to the combined provisions of art. 5, letters b) and 7 of the Legislative Decree and the current legal and contractual provisions, the following sanctions may be applied to managers, observing the general criteria of imposition, including formal ones (written objection and request for justifications):

a) **Written warning**

The sanction of a written warning may be imposed in the event of more serious non-compliance with the Organisational Model.

b) **Dismissal with notice**

The sanction of dismissal with notice may be imposed in non-compliance with the Legislative Decree or in non-compliance with the provisions of the **Organizational Model**, the **Code of Ethics** and/or the **Whistleblowing Procedure for reporting particularly serious offences and irregularities** , in cases of recidivism in the commission of infringements from which the application of suspension from remuneration and service may result or other infringements provided for by the CCNL.

c) **Dismissal without notice**

The sanction of dismissal without notice may be imposed for non-compliance with the Legislative Decree or non-compliance with the provisions of the **Organizational Model**, the Code of **Ethics** and/or the **Whistleblowing Procedure for reporting unlawful acts and irregularities** so serious as to break the relationship of trust with the Company and therefore not allow the continuation of the employment relationship, even temporarily, or other infringements provided for by the CCNL.
If the managers have a power of attorney with the power to represent the Company externally, the imposition of a written censure may also result in the revocation of the power of attorney itself.
During the disciplinary proceedings, precautionary measures may also be ordered, including suspension.

12.7 SANCTIONS FOR TOP MANAGEMENT

Failure to comply with the Legislative Decree or the provisions of the **Organisational Model**, the **Code of Ethics** and/or the **Whistleblowing Procedure for reporting offences and irregularities** by the Company's **top management** shall be reported to the management body, which will take the most appropriate measures. The sanctions applicable to the **Company's top management** include: the revocation of the proxy, power of attorney and/or assignment conferred on the person concerned and, if he or she is also linked to the Company by an employment relationship, the sanctions referred to in paragraphs § 11.5 and 11.6 above may be imposed.

Regardless of the application of the protection measure, the Company reserves the right to bring actions for liability and/or damages.

12.8 VIOLATIONS AND SANCTIONS FOR THIRD PARTIES

FriulPress believes that any behavior carried out by **Third Parties** that may involve the risk of committing one of the **Crimes** is to be censured. Therefore, conduct consisting of:

a) failure to comply with the principles contained in **the** Company's **Code of Ethics** relating to the subject matter of the assignment;
b) in conduct, acts or omissions constituting a significant offence pursuant to the **Legislative Decree**;
c) in the other cases consisting of behavioural offences identified in **the Whistleblowing Procedure for reporting offences and irregularities**,

they could constitute a breach of the contractual obligations undertaken, with all legal consequences, and therefore entail - in the most serious cases and in line with the contractual provisions - the termination of the contract and/or the revocation of the appointment as well as compensation for any damages suffered by the **Company**.

ATTACHMENTS

Annex 1 – Catalogue of offences

FriulPress Samp S.p.A.

Annex 1

Catalogue of administrative offences and offences

REV.	DATE	APPROVED	NOTES
0.0	20/10/2025	Board of Directors	First issue

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This document is structured according to the following criteria: (1) **column text of the crime-offense**, which contains the heading and the text of the crime/offense; (2) **source**, which indicates the article of the law; (3) **A brief description**, evaluations - without claiming to be exhaustive - of the "main" constituent elements of the case.

N.B. In some cases, Legislative Decree 231/2001 refers only to some paragraphs of the articles relating to the predicate crimes for the administrative liability of entities.
However, it was preferred, in order to encourage a greater organicity of the document, to report the articles in their entirety. The parts specifically considered by Legislative Decree 231/2001 are reported in normal font; the others in *italics.*

Crime - offence text	Source	Brief description
ART. 24 - UNDUE RECEIPT OF DISBURSEMENTS, FRAUD TO THE DETRIMENT OF THE STATE, A PUBLIC BODY OR THE EUROPEAN UNION OR TO OBTAIN PUBLIC DISBURSEMENTS, COMPUTER FRAUD TO THE DETRIMENT OF THE STATE OR A PUBLIC BODY AND FRAUD IN PUBLIC PROCUREMENT		
MISAPPROPRIATION OF PUBLIC FUNDS Any person who is not a member of the public administration, having obtained from the State or from any other public body or from the European Communities contributions, grants, loans, subsidised loans or other disbursements of the same type, however denominated, intended for the achievement of one or more purposes, does not allocate them to the intended purposes, shall be punished with imprisonment from six months to four years.	Article 316 bis of the Criminal Code	The crime of embezzlement of public funds is committed by the person who receives contributions, subsidies, loans, subsidized loans or other disbursements of the same type, however denominated, from the State or from other public bodies or from the European Communities, but then intentionally uses such public disbursements for purposes other than those for which they were obtained. What is protected by this rule, therefore, is the correct management of public resources. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
UNDUE PERCEPTION OF PUBLIC DISBURSEMENTS Unless the act constitutes the offence provided for in Article 640-bis, any person who, through the use or submission of false declarations or documents or attesting to untrue things, or through the omission of due information, unduly obtains, for himself or for others, contributions, subsidies, loans, subsidised loans or other disbursements of the same type, however denominated, granted or disbursed by the State, by other public bodies or by the European Communities shall be punished with imprisonment from six months to three years. The penalty is imprisonment from one to four years if the act is committed by a public official or a person in charge of a public service with abuse of his position or powers. The penalty is imprisonment from six months to four years if the act offends the financial interests of the European Union and the damage or profit exceeds EUR 100 000.	Article 316 ter of the Criminal Code	The crime in question protects the free formation of the will of the Public Administration, preventing it from being formed on untrue elements. This crime, less serious than that provided for by art. 640 bis of the Criminal Code (*aggravated fraud for the achievement of public disbursements*), provides that the disbursements of money from Public Bodies are obtained following the submission of false declarations or documents or, again, due to the omission of due information. The offence in question differs from that provided for by art. 640-bis of the Criminal Code for the manner of conduct. The presentation of declarations or documents attesting to untrue things, in fact, constitutes a "fact" different from the artifices and deceptions required for the

Crime - offence text	Source	Brief description
When the sum unduly received is equal to or less than € 3,9109.96, only the administrative sanction of the payment of a sum of money from € 5,164.00 to € 25,822.00 is applied. This sanction may not exceed three times the benefit obtained.		integration of the aggravated fraud referred to in art. 640-bis *of the* Criminal Code. Legislative Decree 75/2020, implementing the PIF Directive, provides for an increase in the penalty if the crime offends the financial interests of the European Union and the damage or profit is greater than € 100,000. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
DISTURBED FREEDOM OF ENCHANTMENTS Anyone who, with violence or threats, or with gifts, promises, collusion or other fraudulent means, prevents or disturbs the tender in public tenders or private tenders on behalf of public administrations, or removes bidders, shall be punished with imprisonment from six months to five years and a fine from 103 to 1,032 euros. If the culprit is a person appointed by law or by the Authority to the aforementioned auctions or tenders, imprisonment is from one to five years and the fine from 516 to 2,065 euros. The penalties established in this article also apply in the case of private tenders on behalf of private individuals, directed by a public official or by a legally authorized person; but they are reduced to half.	Article 353 of the Criminal Code	The crime in question is one of the crimes against the P.A. and has a multi-offensive nature as the protected legal assets consist both in the good performance of the P.A. (regularity of the P.A.'s tenders), and in the freedom to participate in public procedures as well as in the impartiality in the choice of the successful bidder according to free competition. With this rule the following conducts are to be repressed: - the impediment or disturbance of a race; - the removal of competitors from it, through the use of intimidating means (violence or threats) or other means (gifts, promises, collusion and fraudulent means in general). The offence is based on the effective commencement of the tender procedure (e.g. publication of the call for tenders, transmission of letters of invitation or other equivalent act), whatever the *nomen iuris* conferred on the procedure. For the purposes of the crime in question, the private entity that announces the tender on behalf of the same, in any capacity exercising the role of contracting authority, is also equivalent to the Public Administration. The crime is of a common type, being able to be carried out by "anyone". It is a crime of danger: the crime is integrated for the sole fact that the collusive agreements are capable of influencing the progress of the tender. The subjective element required is generic intent.

Crime - offence text	Source	Brief description
DISTURBED FREEDOM OF THE PROCEDURE FOR CHOOSING THE CONTRACTOR Unless the fact constitutes a more serious crime, anyone who, with violence or threat, or with gifts, promises, collusion or other fraudulent means, disturbs the administrative procedure aimed at establishing the content of the notice or other equivalent act in order to condition the methods of choice of the contractor by the public administration shall be punished with imprisonment from six months to five years and with a fine from 103 to 1,032 euros.	Article 353 bis of the Criminal Code	This provision is intended to repress the disturbance of the procedure for defining the content of the call for tenders or other equivalent act in order to condition the choice of the (future) contractor and therefore concerns the phase prior to the call for tenders. The protected legal asset is the good performance of the P.A. (regularity of the P.A.'s tenders). The crime is of a common type, being able to be carried out by "anyone". It is a crime of danger: the completion only requires that the correctness of the procedure for preparing the call for tenders or equivalent act be concretely endangered. The subjective element required is specific intent, requiring that the conduct be held in order to condition the choice of the contracting party.

Crime - offence text	Source	Brief description
FRAUD (TO THE DETRIMENT OF THE STATE OR OTHER PUBLIC BODY OR THE EUROPEAN UNION) *Anyone who, by artifice or deception, by misleading someone, procures for himself or others an unjust profit to the detriment of others, shall be punished with imprisonment from six months to three years and a fine from € 51.00 to € 1,032.00.* The penalty is imprisonment from one to five years and a fine from € 309.00 to € 1,549.00: 1) if the act is committed to the detriment of the State or another public body or of the European Union or under the pretext of exempting someone from military service; 2) *if the act is committed by generating in the injured person the fear of an imaginary danger or the erroneous belief that he or she must carry out an order of the Authority;* *2-bis) if the act is committed in the presence of the circumstance referred to in Article 61, number 5);* *2-ter) if the act is committed remotely through computer or telematic tools suitable for hindering one's own or others' identification.* *The offence is punishable upon complaint by the injured party, unless any of the circumstances provided for in the second paragraph occur, with the exception of that referred to in number 2-ter).*	Article 640, paragraph 2, no. 1) of the Criminal Code.	The scheme of this crime is the traditional one of fraud (i.e. the misleading of the victim through a distorted representation of reality, with the obtaining of an undue benefit for the agent and damage for the defrauded subject) and is characterized by the specificity of the deceived subject: the State or another public body or the European Union. This crime punishes those who, through deception, mislead a representative of the State or other public body or of the European Union, thus obtaining an undue advantage. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
AGGRAVATED FRAUD FOR THE ACHIEVEMENT OF PUBLIC DISBURSEMENTS The penalty shall be imprisonment of between two and seven years and shall be prosecuted ex officio if the act referred to in Article 640 concerns contributions, subsidies, loans, subsidised loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies or the European Communities.	Article 640 bis of the Criminal Code	The peculiarity of the crime of aggravated fraud for the achievement of public disbursements consists in the fact that the offender commits artifices and deceptions in order to unjustly obtain contributions, subsidies, loans, subsidized loans or other disbursements from public bodies. The fraud described by the provision under analysis, therefore, must have the following elements: (1) the misleading of the State, the European Communities or other public bodies; (2) the performance of an act of asset disposal by the deceived

Crime - offence text	Source	Brief description
		person and, finally, (3) the achievement of an unfair profit by the agent or a third party, to the detriment of others.
COMPUTER FRAUD [TO THE DETRIMENT OF THE STATE OR OTHER PUBLIC BODY OR THE EUROPEAN UNION] Anyone who, altering in any way the operation of a computer or telematic system or intervening without right in any way on data, information or programs contained in a computer or telematic system pertaining to it, procures for himself or others an unfair profit with damage to others is punished with imprisonment from six months to three years and a fine from € 51.00 to € 1,032.00. The penalty is imprisonment from one to five years and a fine from € 309.00 to € 1,549.00 if one of the circumstances provided for by number 1) of the second paragraph of art. 640 or if the act produces a transfer of money, monetary value or virtual currency or is committed with abuse of the quality of system operator. The penalty is imprisonment from two to six years and a fine from € 600 to € 3,000 if the act is committed with theft or improper use of the digital identity to the detriment of one or more subjects. The offence is punishable upon complaint by the injured party, unless any of the circumstances referred to in the second and third paragraphs or the circumstance provided for in Article 61, first paragraph, number 5, occurs, limited to having taken advantage of personal circumstances, including with reference to age.	Article 640 ter of the Criminal Code	According to the provisions of art. 24 of Legislative Decree no. 231/2001, the crime of computer fraud falls within the "prerequisite" crimes of the administrative liability of entities only if it is committed to the detriment of the State or other public body or the European Union. The conduct punished by the rule under analysis is characterized by the unlawful alteration of the functioning of an IT system committed to the detriment of the State or other public body. In this way, in fact, the person who commits the crime misleads the State or another public body and obtains an undue advantage. The law protects both the confidentiality and regularity of computer systems and the assets of others: the crime, in fact, consists in the achievement by the acting party of an unfair profit, with damage to others. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
FRAUD IN PUBLIC PROCUREMENT Anyone who commits fraud in the execution of supply contracts or in the fulfilment of the other contractual obligations indicated in the preceding article shall be punished with imprisonment from one to five years and a fine of not less than ten thousand lire.	Article 356 of the Criminal Code	The crime of fraud in public procurement occurs when the offender - who has concluded a supply contract with the State, other public bodies, companies providing public services or public utility or, finally, with the European Union - does not perform his or her service by supplying

Crime - offence text	Source	Brief description
The penalty shall be increased in the cases provided for in the first paragraph of the preceding article.		goods or services that are different or of lower quality than what is provided for in the contract. It is a fraudulent crime. Therefore, for the purpose of committing the crime, the simple breach of the contract is not enough, but an additional element is necessary, namely contractual bad faith. In other words, the offender must engage in malicious and deceptive behavior, such as to make the execution of the contract appear to be in conformity with the agreed obligations. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
FRAUD AGAINST THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT If the act does not constitute the most serious offence provided for in Article 640-bis of the Criminal Code, any person who, through the disclosure of false data or information, unduly obtains, for himself or for others, aid, premiums, allowances, refunds, contributions or other disbursements borne in whole or in part by the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development shall be punished with imprisonment from six months to three years. The penalty is imprisonment from six months to four years when the damage or profit is greater than 100,000 euros. When the sum unduly received is equal to or less than 5,000 euros, only the administrative sanction referred to in the following articles shall apply. For the purposes of the provisions of paragraph 1 above and that of paragraph 1 of Article 3, the disbursements charged to the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development shall be treated in the same way as the national quotas provided for by Community legislation	Art. 2 l. 898/1986	The crime under analysis is one of the crimes against property through fraud and is placed in a hierarchical relationship with the crime of aggravated fraud for the achievement of public disbursements (Article 640-bis of the Criminal Code), considered more serious. In the crime under analysis, the element of fraudulent deception is the presentation of false data and news to unduly access aid, premiums, allowances, refunds, contributions or other disbursements from the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development. These funds were established by art. 40, paragraph 3 of the Consolidated Law on the Functioning of the European Union (TFEU) to support the Common Agricultural Policies (CAP) of the European Union. As for the European Agricultural Fund for Rural Development, it is a European structural fund that grants financial

Crime - offence text	Source	Brief description
in addition to the sums charged to these Funds, as well as the disbursements charged entirely to the national finance on the basis of Community legislation. With the judgment, the judge shall also determine the amount unduly received and condemn the offender to return it to the administration that ordered the disbursement referred to in paragraph 1. In cases of conviction or application of a penalty on request pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in paragraph 1, the provisions contained in Articles 240-bis and 322-ter of the Criminal Code shall be observed, insofar as they are compatible.		support to Member States for the increase of rural development programmes. With reference, on the other hand, to the European Agricultural Guarantee Fund, it is a fund that grants funding to Member States to support, through recognized services and bodies, the development of the agricultural market with a view to the Common Agricultural Policy (CAP). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ART. 24 BIS - COMPUTER CRIMES AND UNLAWFUL PROCESSING OF DATA		
ABUSIVE ACCESS TO A COMPUTER OR TELEMATIC SYSTEM Anyone who illegally enters a computer or telematic system protected by security measures or remains there against the express or tacit will of those who have the right to exclude him, is punished with imprisonment of up to three years. The penalty is imprisonment from two to ten years: 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who also illegally exercises the profession of private investigator, or with abuse of the quality of system operator; 2) if the offender uses threats or violence against things or people to commit the act, or if he is clearly armed; 3) if the fact results in the destruction or damage or the theft, including by reproduction or transmission, or the inaccessibility to the owner of the system or the total or partial interruption of its operation, or the destruction or damage of the data, information or programs contained therein.	Article 615 ter of the Criminal Code	The rule punishes anyone who violates the confidentiality of communications or information transmitted through computer systems. The legislator intended to protect the so-called "computer domicile" (or telematic), as the protection of the domicile is guaranteed by the Constitution. Art. 615-ter provides for two different conducts: a) **abusive introduction** - that of the person who illegally enters a protected computer or telematic system. More precisely, the introduction into the computer system must be carried out through unauthorized access to the system itself, meaning the so-called "logical" access, i.e. the beginning of an interaction with the software of the machine that supports the system that is illegally accessed; b) maintenance - that of the person who remains in the computer/telematic

Crime - offence text	Source	Brief description
If the facts referred to in the first and second paragraphs concern computer or telematic systems of military interest or relating to public order or public security or health or civil protection or in any case of public interest, the penalty is, respectively, imprisonment from three to ten years and from four to twelve years. In the case provided for in the first paragraph, the offence is punishable upon complaint by the injured party; in other cases, proceedings are carried out ex officio.		system against the will of those who have the right to exclude him. These are cases in which the introduction into the system is originally legitimate, but then becomes illegal at a later date, due to exceeding the limits of permanence in the system. The second paragraph of art. 615-ter of the Criminal Code provides for the application of a greater penalty in the occurrence of certain circumstances, including the consequent theft, including by reproduction or transmission, of data, information or programs contained in the systems. The third paragraph, on the other hand, provides for an increase in the penalty in the event that the facts concern systems of public interest.
ILLEGAL POSSESSION, DISSEMINATION AND INSTALLATION OF EQUIPMENT, CODES AND OTHER MEANS OF ACCESS TO COMPUTER OR TELEMATIC SYSTEMS Whoever, in order to procure an advantage for himself or others or to cause damage to others, unlawfully procures, holds, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, tools, parts of equipment or instruments, codes, keywords or other means suitable for access to a computer or telematic system, protected by security measures, or in any case provides indications or instructions suitable for the aforementioned purpose, is punished with imprisonment of up to two years and a fine of up to € 5,164.00. The penalty is imprisonment from two years to six years when any of the circumstances referred to in Article 615-ter, second paragraph, number 1 occur. The penalty is imprisonment from three to eight years when the fact concerns the computer or telematic systems referred to in Article 615-ter, third paragraph.	Article 615 quarter of the Criminal Code	The conduct that is punished by the rule under analysis is rather complex and consists of several cases: a) illegally procure equipment, instruments, parts of equipment or instruments, an access code or keywords, where the term "procure" means "to endeavour to illegitimately come into possession"; b) illegally possess equipment, tools, parts of equipment or tools, codes, keywords or other means suitable for access to a computer or telematic system; c) reproduce equipment, instruments, parts of equipment or instruments, a code or keywords, in the sense of replicating them abusively; d) illegally disseminate, import, communicate, deliver, otherwise make available to others the codes and keywords; e) install equipment, instruments, parts of equipment or instruments, codes, keywords or other means suitable for access to a computer or telematic

Crime - offence text	Source	Brief description
		system; f) provide suitable indications or instructions for overcoming the system's access barriers. The conduct described above must be aimed at procuring an advantage for oneself or for others, or at causing damage to third parties. As for aggravating circumstances, the reference to number 1) of the second paragraph of Article 615-ter concerns the hypothesis in which the act is committed a) by a public official or a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by those who also illegally exercise the profession of private investigator , or with abuse of the quality of system operator. While, the aggravating circumstance referred to in the third paragraph, recalling Article 615-ter, paragraph III, provides for an increase in the penalty in the event that the facts concern systems of public interest.
UNLAWFUL INTERCEPTION, IMPEDIMENT OR INTERRUPTION OF COMPUTER OR TELEMATIC COMMUNICATIONS Anyone who fraudulently intercepts communications relating to a computer or telematic system or between several systems, or prevents or interrupts them, is punished with imprisonment from one year and six months to five years. Unless the act constitutes a more serious offence, the same penalty shall apply to any person who discloses, by any means of information, to the public, in whole or in part, the content of the communications referred to in the first paragraph.	Article 617 quarter of the Criminal Code	The crime under analysis punishes anyone who intercepts, prevents, interrupts or reveals communications relating to a computer or telematic system. It must be stated that: a) interception means the "taking of knowledge", with or without recording, in whole or in part, of the content of communications; b) the interception must be fraudulent, i.e. carried out by means or methods that involve deception; c) Disclosure includes any form of disclosure of communications.

Crime - offence text	Source	Brief description
The offences referred to in the first and second paragraphs shall be punishable upon complaint by the injured party. However, it is prosecuted ex officio and the penalty is imprisonment from four to ten years if the act is committed: 1) to the detriment of any of the computer or telematic systems indicated in Article 615-ter, third paragraph; 2) to the detriment of a public official in the exercise or because of his or her functions or by or by a public official, in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by those who exercise, even abusively, the profession of a private investigator, or with abuse of the quality of system operator;		The disclosure sanctioned by the rule in question is independent of the way in which the agent became aware of the communication. It can therefore also be configured in the event that the content of the communications has come to the agent's knowledge by chance. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime". Paragraph 4 provides for an increase in the penalty when: - the act is committed to the detriment of any of the computer or telematic systems of military interest or relating to public order or public security or health or civil protection or in any case of public interest; - the act is committed to the detriment of a public official in the exercise or because of his or her duties or by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by those who exercise, even abusively, the profession of private detective, or with abuse of the status of system operator.
UNLAWFUL POSSESSION, DISSEMINATION AND INSTALLATION OF EQUIPMENT AND OTHER MEANS TO INTERCEPT, PREVENT OR INTERRUPT COMPUTER OR TELEMATIC COMMUNICATIONS Whoever, except in the cases permitted by law, in order to intercept communications relating to a computer or telematic system or between several systems, or to prevent or interrupt them, procures, holds, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, programs, codes, keywords or other means suitable for intercepting, preventing or interrupting communications relating to a computer or telematic system or between several systems, is punished with imprisonment from one to four years.	Article 617 quinquies of the Criminal Code	The provision in question punishes anyone who procures, holds, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, programs, codes, keywords or other means suitable for intercepting, preventing or interrupting communications relating to a computer or telematic system. In this case, therefore, the legislator wanted to create an even more effective protection, also punishing all those activities prior to the commission of the

Crime - offence text	Source	Brief description
When any of the circumstances referred to in Article 617-quarter, fourth paragraph, number 2 occurs, the penalty shall be imprisonment from two to six years. When any of the circumstances referred to in Article 617-quarter, fourth paragraph, number 1 occurs, the penalty shall be imprisonment from three to eight years.		crime pursuant to 617 quarter of the Criminal Code (Interception, impediment or unlawful interruption of computer or telematic communications), but still necessary for its implementation. The sanctioned conduct is that of installation, in the sense that the set of equipment must be placed in a position to be able to perform the functions required by the standard (i.e. "intercept, prevent or interrupt"). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime". The offender acts with conscience and willingness to intercept, prevent or interrupt communications relating to a computer or telematic system or between several systems. Therefore, the subjective element required is specific intent.
EXTORTION [COMPUTING] *[Whoever, by means of violence or threats, by forcing someone to do or omit something, procures for himself or others an unjust profit to the detriment of others, shall be punished with imprisonment from five to ten years and a fine from 1,000 to 4,000 euros.* *The penalty is imprisonment from seven to twenty years and a fine from € 5.00 to € 15,000, if any of the circumstances indicated in the third paragraph of art. 628.]* Anyone who, through the conduct referred to in articles 615-ter, 617-quarter, 617-sexies, 635-bis, 635-quarter and 635-quinquies or with the threat of carrying them out, forces someone to do or omit something, procuring for himself or others an unjust profit to the detriment of others, shall be punished with	Article 629 c. 3 of the Criminal Code	The criminal offence under analysis[4] consists in the conduct of those who, through violence or threats, forcing someone to do or omit something, procure for themselves or others an unjust profit with damage to others. In particular, paragraph 3 of art. 629 of the Criminal Code punishes coercive behavior implemented with the following conducts (or with the threat of carrying them out): a) abusive introduction into a computer or telematic system protected by security measures; b) fraudulent interception of communications relating to a computer or telematic system or between several systems, or preventing or interrupting them; c) falsification, alteration or

[4] L'art.24 bis D.Lgs 231/2001 richiama unicamente il comma 3, dell'art. 629, c.p. (in vigore dal 17 luglio 2024).

Crime - offence text	Source	Brief description
imprisonment from six to twelve years and a fine from €5,000 to €10,000. The penalty is imprisonment from eight to twenty-two years and a fine from 6,000 to 18,000 euros, if any of the circumstances indicated in the third paragraph of article 628 concur[3] as well as in the event that the act is committed against a person who is incapacitated due to age or infirmity.		suppression, in whole or in part, of the content, even occasionally intercepted, of any of the communications relating to a computer or telematic system or between several systems[5]; d) destruction, deterioration, deletion, alteration or deletion of information, data or computer programs of others; e) destruction, damage or the performance of conduct aimed at rendering, in whole or in part, computer or telematic systems of others useless or seriously hindering their operation, through the conduct referred to in letter *d),* or through the introduction or transmission of data, information or programs; f) carrying out acts aimed at destroying, damaging or rendering, in whole or in part, computer or telematic systems of public interest unusable or seriously hindering their operation, through the conduct referred to in letter *d),* or through the introduction or transmission of data, information or programs. Aggravating circumstances are provided for when certain conditions are met (for example, in the case of an act committed against a person incapacitated due to age

[3] Art. 628 c.p. "1) se la violenza o minaccia è commessa con armi o da persona travisata, o da più persone riunite;

2) se la violenza consiste nel porre taluno in stato di incapacità di volere o di agire;

3) se la violenza o minaccia è posta in essere da persona che fa parte dell'associazione di cui all'articolo 416-bis;

3-bis) se il fatto è commesso nei luoghi di cui all'articolo 624-bis) [introduzione in un edificio o in altro luogo destinato in tutto o in parte a privata dimora o nelle pertinenze di essa] o in luoghi tali da ostacolare la pubblica o privata difesa;

3-ter) se il fatto è commesso all'interno di mezzi di pubblico trasporto;

3-quater) se il fatto è commesso nei confronti di persona che si trovi nell'atto di fruire ovvero che abbia appena fruito dei servizi di istituti di credito, uffici postali o sportelli automatici adibiti al prelievo di denaro;

3-quinquies) se il fatto è commesso nei confronti di persona ultrasessantacinquenne."

[5] Si precisa che l'art. 617-sexies c.p. non rientra direttamente tra i reati presupposto ex D.Lgs. 231/2001.

Crime - offence text	Source	Brief description
		or infirmity). The rule protects the interest of the subject to be able to operate in terms of assets regardless of other interferences affecting the formation of his will. It is, therefore, a multi-offensive crime, as it is detrimental to the property and free determination of the person. Extortion falls into the category of property crimes carried out with the artificial cooperation of the victim, because it focuses on the act of asset disposal, which determines the patrimonial effects detrimental to the victim and in which the necessary collaboration of the victim takes place, not purely mechanical, but conscious and voluntary, even if due to violence and threat de reo. It is a crime with restricted conduct, the latter consisting of violence or threat. Since the active subject is not required to have any special qualification or position, extortion is a common crime. The notion of profit includes both the enrichment and the lack of *diminishment* of assets. The injustice that must characterize profit must be understood in a broad sense, that is, as a violation of the law (unjust profit as a profit achieved contra jus) and as a lack of normative support (profit achieved sine jure).
DAMAGE TO INFORMATION, DATA AND COMPUTER PROGRAMS Unless the act constitutes a more serious crime, anyone who destroys, deteriorates, deletes, alters or suppresses information, data or computer programs of others is punished, at the request of the injured party, with imprisonment from two to six years.	Article 635 bis of the Criminal Code	The rule in question punishes anyone who destroys, deteriorates, deletes, alters or suppresses information, data or computer programs. The second paragraph of art. 635-bis of the Criminal Code provides for a greater penalty in the case of:

Crime - offence text	Source	Brief description
The penalty is imprisonment from three to eight years: 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator; 2) if the offender uses threat or violence to commit the act or if he is clearly armed;		a) act committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by those who exercise, even abusively, the profession of private investigator, or with abuse of the quality of system operator; b) conduct committed with violence or threat or if the offender is clearly armed. While the first paragraph is a common crime that can, therefore, be committed by anyone, the second paragraph, providing for an aggravating circumstance, specifically takes into consideration, as an active subject, the figures of: public official, person in charge of a public service, private investigator, system operator. According to the doctrine, "system operator" must be understood: a) the person who professionally exercises, on a continuous or at least not occasional basis, the role of operator, programmer, systems engineer or analyst on the hardware or software of a computer system; b) the subject who, in fact, due to the role held, is in a position to be able to intervene directly or through an intermediary on the data or programs.
DAMAGE TO INFORMATION, DATA AND PUBLIC COMPUTER PROGRAMS OR OF PUBLIC INTEREST Unless the act constitutes a more serious crime, anyone who commits an act aimed at destroying, deteriorating, erasing, altering or suppressing information, data or computer programs of military interest or relating to public order or public safety or health or civil protection or in any case of public interest, shall be punished with imprisonment from two to six years The penalty is imprisonment from three to eight years: 1) if the act is committed by a public official or by a person in charge of a public service, with	Article 635 ter of the Criminal Code	With the provision of the crime under analysis, the legislator wanted to distinguish cases of damage to data and computer programs used by private parties (which are punished by Article 635-bis), from those of damage to information, data or computer programs of public interest. Paragraphs 2 and 3 provide for certain aggravating circumstances. This is a multi-offensive crime that harms, in addition to a patrimonial interest, also

Crime - offence text	Source	Brief description
abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator; 2) if the offender uses threat or violence to commit the act or if he is clearly armed; 3) if the fact results in the destruction, deterioration, cancellation, alteration or suppression of the information or the removal, including by reproduction or transmission, or inaccessibility to the legitimate owner of the data or computer programs. The penalty shall be imprisonment from four to twelve years when any of the circumstances referred to in numbers 1) and 2) of the second paragraph concur with any of the circumstances referred to in number 3).		the collective interest in the integrity of computer data of public importance.
DAMAGE TO COMPUTER OR TELEMATIC SYSTEMS Unless the act constitutes a more serious crime, anyone who, through the conduct referred to in Article 635-bis, or through the introduction or transmission of data, information or programs, destroys, damages, renders, in whole or in part, computer or telematic systems of others useless or seriously hinders their operation shall be punished with imprisonment from two to six years. The penalty is imprisonment from three to eight years: 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator; 2) if the offender uses threat or violence to commit the act or if he is clearly armed;	Article 635 quarter of the Criminal Code	The rule under analysis punishes: a) the person who destroys, damages or renders useless computer or telematic systems belonging to others; or b) the person who obstructs the operation of information or telematic systems belonging to others. The penalty is more severe if: - the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator; - the act is committed with violence or threat or if the culprit is clearly armed.
ILLEGAL POSSESSION, DISSEMINATION AND INSTALLATION OF EQUIPMENT, DEVICES OR COMPUTER PROGRAMS AIMED AT DAMAGING OR INTERRUPTING A COMPUTER OR TELEMATIC SYSTEM Whoever, with the aim of unlawfully damaging a computer or telematic system or the information, data	Article 635 quarter 1 of the Criminal Code	With this law, the aim is to repress the spread of the so-called "viruses", also criminally sanctioning those who "*illegally procure, hold, produce, reproduce, import, disseminate, communicate, deliver, otherwise make available to others or*

Crime - offence text	Source	Brief description
or programs contained therein or pertaining to it or to facilitate the total or partial interruption or alteration of its operation, unlawfully procures, holds, produces, reproduces, imports, disseminates, communicates, delivers or, in any case, makes available to others or installs equipment, devices or computer programs is punished with imprisonment of up to two years and a fine of up to € 10,329.00. The penalty is imprisonment from two to six years when any of the circumstances referred to in art. 615 ter, second paragraph, number 1). The penalty is imprisonment from three to eight years when the fact concerns the computer or telematic systems referred to in art. 615 ter, third paragraph.		*install equipment, devices or computer programs*". The term "abusively" means any conduct carried out without the relative right to be able to exercise it, or illegitimately. A computer system is any equipment or group of interconnected or connected equipment, one or more of which, according to a program, carry out automatic data processing. The expression telematic system, on the other hand, refers to a combined set of equipment suitable for the remote transmission of data and information, through the use of technologies dedicated to communications. The offender must act with the aim of unlawfully damaging a computer or telematic system, the information, data or programs contained therein or pertaining to it or to facilitate the interruption, total or partial, or alteration of its operation. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime". Paragraphs 2 and 3 provide for increases in punishment in the event that the following aggravating circumstances occur: - the act is committed by a public official or a person in charge of a public service, with abuse of powers, or with violation of the duties inherent in the function or service, or by someone who also illegally exercises the profession of private investigator, or with abuse of the quality of system operator; - the fact concerns computer or telematic systems of military interest or relating to public order or public security or health or civil protection or in any case of public interest.

Crime - offence text	Source	Brief description
DAMAGE TO COMPUTER OR TELEMATIC SYSTEMS OF PUBLIC INTEREST Unless the act constitutes a more serious crime, anyone who, through the conduct referred to in Article 635-bis or through the introduction or transmission of data, information or programs, carries out acts aimed at destroying, damaging or rendering, in whole or in part, computer or telematic systems of public interest unusable or seriously hindering their operation shall be punished with a sentence of imprisonment from two to six years. The penalty is imprisonment from three to eight years: 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator; 2) if the offender uses threat or violence to commit the act or if he is clearly armed; 3) if the fact results in the destruction, deterioration, cancellation, alteration or suppression of information, data or computer programs. The penalty shall be imprisonment from four to twelve years when any of the circumstances referred to in numbers 1) and 2) of the second paragraph concur with any of the circumstances referred to in number 3).	Article 635 quinquies of the Criminal Code	The article under analysis protects computer and telematic systems of "public interest", regardless of whether a public or private entity owns them. This is a multi-offensive crime that harms, in addition to the financial interest of the owner of the computer or telematic system, the collective interest in the proper functioning of the aforementioned systems. This is a common crime that can be committed by anyone. This is an intentional crime and still for its integration it is necessary the generic malice, consisting in the awareness and will to destroy, damage, render in whole or in part useless or seriously hinder the operation of the aforementioned IT assets, which must be accompanied, in the aggravated hypothesis provided for by art. 635-quinquies paragraph 3, violence to the person or the threat or the quality of operator of the system.
COMPUTER FRAUD OF THE ENTITY PROVIDING ELECTRONIC SIGNATURE CERTIFICATION SERVICES The person who provides electronic signature certification services, who, in order to procure an unfair profit for himself or others or to cause damage to others, violates the obligations provided for by law for the issuance of a qualified certificate, is punished with imprisonment of up to three years and a fine from € 51.00 to € 1,032.00.	Article 640 quinquies of the Criminal Code	This rule punishes the conduct of the person, in charge of providing electronic signature certification services, who violates the obligations provided for by law for the issuance of the certificate. It is, therefore, an offence that can only be committed by the person who provides certification services for electronic signatures or who provides other services related to the latter.

Crime - offence text	Source	Brief description
ELECTRONIC DOCUMENTS If any of the falsehoods provided for in this Chapter concern a public electronic document having probative value, the provisions of this Chapter relating to authentic instruments shall apply.	Article 491 bis of the Criminal Code	Art. 491-bis punishes forgery in public electronic documents through a reference to the general rules on the subject of crimes of forgery. For the reconstruction of the constituent elements of the crimes of forgery in an electronic document, therefore, it is necessary to refer to this general discipline. The crimes of forgery are divided into: a) false material - excludes the genuineness of the document and can occur in the two forms of "forgery", which occurs when the document is put in place by a person other than the one who appears to be the author, and "alteration", which occurs when the document, drawn up by the actual author, has been modified of any kind (additions, deletions, etc.) after it was drafted; b) ideological forgery - occurs in the event that the document, not forged or altered, contains false statements (i.e. a "false attestation"). Finally, as regards the notion of probative value, the provision does not formulate any definition that would allow its content to be better understood. On this point, however, art. 20 of the Digital Administration Code attributes evidentiary relevance to electronic documents where they have been formed in compliance with technical rules that guarantee the identification of the author and the integrity of the document.
VIOLATION OF THE RULES ON THE NATIONAL CYBER SECURITY PERIMETER Any person who, in order to hinder or condition the performance of the procedures referred to in paragraph 2(b) or paragraph 6(a), or of the inspection and supervisory activities provided for in paragraph 6(c), provides information, data or factual elements	Art. 1, paragraph 11, Legislative Decree no. 105 of 21 September 2019	The crime under analysis is included in Law Decree 105/2019, converted into Law 133/2019, which introduces measures to ensure a high level of security of networks, information systems and IT services of public administrations, bodies and national, public and private operators,

Crime - offence text	Source	Brief description
that are not true, relevant to 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 supervisory activities referred to in paragraph 6), letter c) or fails to communicate the aforementioned data, information or factual elements within the prescribed terms, shall be punished with imprisonment from one to three years.		through the establishment of a "national cyber security perimeter" and the provision of measures aimed at guaranteeing the necessary and specific security standards. In this context, the crime under analysis punishes the following conducts: - those who "provide information, data or factual elements that do not correspond to the truth", relevant for the preparation or updating of the lists of networks, information systems and IT services or for the purposes of the communications provided for therein; - those who "fail to communicate the aforementioned data, information or factual elements within the prescribed deadlines". The crime under analysis can only be committed by subjects who operate within the system linked to the National Cyber Security Perimeter. It is, therefore, a "proper" crime.
ARTICLE 24 TER - CRIMES OF ORGANIZED CRIME		
CRIMINAL ASSOCIATION When three or more persons associate for the purpose of committing several crimes, those who promote or constitute or organize the association are punished, for that reason alone, with imprisonment from three to seven years. For the mere fact of participating in the association, the penalty is imprisonment from one to five years. The leaders are subject to the same penalty as the promoters. If the associates run through the countryside or public roads in arms, imprisonment from five to fifteen years is applied.	Article 416 of the Criminal Code	In order for a hypothesis of criminal conspiracy to take place, there must be a minimum of stable organization. As can be deduced from the text of the law, in fact, it is necessary that there are at least three people who organize and associate with the precise intention of permanently committing an indeterminate number of crimes. Stability requires the presence of a permanent and strongly desired union between people, sufficiently endowed with means and organization to be suitable for carrying out a long-lasting criminal program.

Crime - offence text	Source	Brief description
The penalty is increased if the number of members is ten or more. If the association is aimed at committing any of the offences referred to in Articles 600, 601, 601-bis and 602, as well as in Article 12, paragraph 3-bis, of the consolidated text of the provisions concerning the regulation of immigration and rules on the status of foreigners, referred to in 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, imprisonment from five to fifteen years is applied in the cases provided for in the first paragraph and from four to nine years in the cases provided for in the second paragraph. If the association is aimed at committing any of the crimes provided for in articles 600-bis, 600-ter, 600-quarter, 600-quarter.1, 600-quinquies, 609-bis, when the act is committed to the detriment of a minor under the age of eighteen, 609-quarter, 609-quinquies, 609-octies, when the act is committed to the detriment of a minor under the age of eighteen, and 609-undecies, imprisonment from four to eight years shall apply in the cases provided for in the first paragraph and imprisonment from two to six years in the cases provided for in the second paragraph.		The interest protected by the law is public order (also endangered by the simple existence of permanent organizations dedicated to the implementation of criminal programs).
MAFIA-TYPE ASSOCIATIONS, INCLUDING FOREIGN ONES Anyone who is part of a mafia-type association formed by three or more people is punished with imprisonment from ten to fifteen years. Those who promote, direct or organize the association are punished, for this reason alone, with imprisonment from twelve to eighteen years. An association is of a mafia type when those who are part of it make use of the force of intimidation of the associative bond and the condition of subjection and silence that derives from it to commit crimes, to acquire	Article 416 bis of the Criminal Code	The scheme of the crime in question reproduces the case of simple association. What distinguishes the rule in question from the simple criminal association is the very nature of the association, which must be *mafia*. An association can be defined as mafia if the subjects that are part of it operate through the so-called "mafia method", which consists of two fundamental elements: a) the use of force of intimidation;

Crime - offence text	Source	Brief description
directly or indirectly the management or in any case the control of economic activities, concessions, authorizations, contracts and public services or to make profits or unfair advantages for themselves or for others or in order to prevent or hinder the free exercise of the vote or to procure votes for oneself or others during electoral consultations. If the association is armed, the penalty of imprisonment from twelve to twenty years shall be applied in the cases provided for in the first paragraph and from fifteen to twenty-six years in the cases provided for in the second paragraph. The association is considered armed when the participants have the availability, for the achievement of the purpose of the association, of weapons or explosive materials, even if concealed or kept in a place of storage. If the economic activities of which the members intend to take or maintain control are financed in whole or in part by the price, the product, or the profit of crimes, the penalties established in the preceding paragraphs shall be increased from one third to one-half. The provisions of this article also apply to the Camorra, the 'Ndrangheta and other associations, however locally denominated, including foreign ones, which, making use of the intimidating force of the associative bond, pursue purposes corresponding to those of mafia-type associations.		b) the condition of subjection and silence in which the subjects against whom the criminal action is directed find themselves. The latter, in fact, must find themselves - as a result of the conviction of being exposed to danger without any possibility of defense - in a state of psychological subjection and succumbing to the prevarication of the members. It is not necessary, for the purposes of the crime to be committed, that the criminal objective has been achieved. It is sufficient to establish an associative bond between at least three people in view of the commission of a plurality of offences.
POLITICAL-MAFIA ELECTORAL EXCHANGE Anyone who accepts, directly or through intermediaries, the promise to procure votes from persons belonging to the associations referred to in Article 416-bis or through the methods referred to in the third paragraph of Article 416-bis in exchange for the disbursement or promise of disbursement of money or any other benefit or in exchange for the willingness to satisfy the interests or needs of the mafia association	Article 416 ter of the Criminal Code	The law protects public order, which could be disturbed by the formation of a political class not freely elected by citizens, but colluded with mafia-type criminal organizations. The rule in question punishes those who, even through the activity of an intermediary, agree to conclude illegal agreements with subjects belonging to

Crime - offence text	Source	Brief description
shall be punished with the penalty established in the first paragraph of Article 416-bis. The same penalty shall apply to those who promise, directly or through intermediaries, to procure votes in the cases referred to in the first paragraph. If the person who has accepted the promise of votes, following the agreement referred to in the first paragraph, has been elected in the relevant electoral consultation, the penalty provided for in the first paragraph of Article 416-bis shall be applied increased by half. In the event of conviction for the offences referred to in this article, perpetual disqualification from holding public office shall always follow.		mafia-type criminal associations. The object of the exchange is: (1) the bestowal or promise of money or other utility; (2) the willingness to satisfy the interests or needs of the mafia association. All this, in exchange for the promise, by the mafia subjects, to procure electoral votes through the use of the mafia method described by art. 416 *bis* , paragraph 3 of the Criminal Code. If, following the agreement, the candidate is elected, the penalty will be increased. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
KIDNAPPING FOR EXTORTION Anyone who kidnaps a person for the purpose of obtaining, for himself or for others, an unjust profit as the price of his release, shall be punished with imprisonment from twenty-five to thirty years. If the kidnapping results in the death, as an unintended consequence of the offender, of the kidnapped person, the culprit is punished with imprisonment of thirty years. If the culprit causes the death of the kidnapped, the penalty of life imprisonment is applied. A competitor who, by dissociating himself from the others, takes steps to ensure that the taxable person regains his freedom, without this result being a consequence of the price of release, shall be subject to the penalties provided for in Article 605. If, however, the taxable person dies as a result of the kidnapping after release, the penalty is imprisonment from six to fifteen years.	Article 630 of the Criminal Code	The crime under analysis consists in the deprivation of the offended person's liberty, in order to obtain money or, in any case, an unjust profit as the price of liberation. In the crime of kidnapping for the purpose of extortion, therefore, the unjust profit, to which the conduct of the offender must be aimed, can be identified in any benefit obtained unjustly, even of a non-pecuniary nature. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
In the case of a competitor who, dissociating himself from the others, endeavours, outside the case provided for in the previous paragraph, to prevent the criminal activity from being carried to further consequences or concretely assists the police or judicial authorities in the collection of decisive evidence for the identification or capture of competitors, the penalty of life imprisonment is replaced by that of imprisonment from twelve to twenty years and the other penalties are reduced from one third to two third parties. When there is an extenuating circumstance, the penalty provided for in the second paragraph shall be replaced by imprisonment from twenty to twenty-four years; the penalty provided for in the third paragraph shall be replaced by imprisonment from twenty-four to thirty years. If there are several mitigating circumstances, the penalty to be applied as a result of the reductions may not be less than ten years, in the case provided for in the second paragraph, and fifteen years, in the case provided for in the third paragraph. The penalty limits provided for in the previous paragraph may be exceeded when the mitigating circumstances referred to in the fifth paragraph of this article are present.		
ASSOCIATION AIMED AT THE ILLICIT TRAFFICKING OF NARCOTIC OR PSYCHOTROPIC SUBSTANCES When three or more persons associate for the purpose of committing several of the offences provided for in Article 70(4), (6) and (10), with the exception of transactions relating to substances referred to in category III of Annex I to Regulation (EC) No 273/2004 and the Annex to Regulation (EC) No 111/2005, or Article 73, whoever promotes, establishes, directs, organises or finances the association shall be punished for this only with imprisonment of not less than twenty years. Those who participate in the association are punished with imprisonment of not less than ten years.	Art. 74 Presidential Decree 309/90	The crime of association aimed at drug trafficking punishes the creation of an association of people aimed at the illicit trafficking of narcotic and psychotropic substances. It is a crime belonging to the class of associative crimes. In order for this crime to be integrated, therefore, three fundamental elements must be found: a. the formation of an associative bond, which involves at least three individuals and which is continuous and aimed at implementing a criminal plan that lasts over time, i.e. remains

Crime - offence text	Source	Brief description
The penalty is increased if the number of members is ten or more or if among the participants there are people addicted to the use of narcotic or psychotropic substances. If the association is armed, the penalty, in the cases indicated in paragraphs 1 and 3, may not be less than twenty-four years' imprisonment and, in the case provided for in paragraph 2, twelve years' imprisonment. The association is considered armed when the participants have the availability of weapons or explosive materials, even if concealed or kept in a place of storage. The penalty shall be increased if the circumstance referred to in letter e) of paragraph 1 of Article 80 occurs. If the association is formed to commit the acts described in paragraph 5 of Article 73, the first and second paragraphs of Article 416 of the Criminal Code shall apply. The penalties provided for in paragraphs 1 to 6 are reduced from half to two thirds for those who have effectively worked to ensure evidence of the crime or to deprive the association of decisive resources for the commission of crimes. The confiscation of the things that were used or intended to commit the crime and of the goods that are the profit or product of the convicted person is ordered against the convicted, unless they belong to a person unrelated to the crime, or when this is not possible, the confiscation of goods of which the offender has the disposal for a value corresponding to such profit or product. When laws and decrees refer to the offence provided for in Article 75 of Law No. 685 of 22 December 1975, repealed by Article 38, paragraph 1, of Law No. 162 of 26 June 1990, the reference shall be understood as referring to this article.		even after the consummation of the individual planned crimes; b. a stable organization, endowed with economic means and people, which allows adequate support for the commission of an indeterminate number of crimes related to drug trafficking; c. the commission of an indeterminate series of drug offences even if, for the purposes of the present offence, the actual commission of the same is not relevant. This last emphasis is essential to understand the nature of the crime under analysis. The legislator, in fact, clearly intended to punish not so much the commission of crimes related to drug trafficking, but rather the formation of criminal associations dedicated in a stable and continuous manner to drug trafficking.
ALL CRIMES IF COMMITTED USING THE CONDITIONS PROVIDED FOR BY ARTICLE 416-BIS OF THE CRIMINAL CODE OR IN ORDER TO FACILITATE THE ACTIVITY OF THE ASSOCIATIONS PROVIDED FOR BY THE SAME ARTICLE	Art. 7 Law 203/91 converting	Art. 7 of Law 203/1991 was replaced by art. 416-bis1 of the Criminal Code, following the so-called "code reserve" introduced by Legislative Decree no. 21/2018.

Crime - offence text	Source	Brief description
For offences punishable by a penalty other than life imprisonment committed under the conditions laid down in Article 416-bis of the Criminal Code or in order to facilitate the activities of the associations provided for in the same article, the penalty shall be increased from one third to one-half. Mitigating circumstances, other than those provided for in Article 98 of the Criminal Code, concurrent with the aggravating circumstance referred to in paragraph 1 cannot be considered equivalent or prevailing with respect to the latter and the reductions in sentence are made on the amount of punishment resulting from the increase resulting from the aforementioned aggravating circumstance.	Decree-Law 152/91 (now, 416-bis1 of the Criminal Code)	The rule under analysis is defined as "Aggravating circumstance of the mafia method": if a subject commits a crime using, precisely, the mafia method, the penalty will be increased. The mafia method consists of: a) in the use of intimidation force; b) in the exploitation of the condition of subjection and silence in which the subjects against whom the criminal action is directed find themselves.
ILLEGAL MANUFACTURE, INTRODUCTION INTO THE STATE, OFFERING FOR SALE, TRANSFER, POSSESSION AND CARRYING IN A PUBLIC PLACE OR OPEN TO THE PUBLIC OF WEAPONS OF WAR OR WAR-TYPE WEAPONS OR PARTS THEREOF, EXPLOSIVES, CLANDESTINE WEAPONS AS WELL AS SEVERAL COMMON FIREARMS *Excluding those known as 'hall target' or gas-emitting weapons, as well as compressed air or compressed gas weapons, both long and short, the projectiles of which deliver a kinetic energy of more than 7,5 joules, and rocket launchers, except in the case of weapons intended for fishing or weapons and instruments for which the "Central Advisory Commission on Arms Control" excludes, in relation to their respective characteristics, the aptitude to cause offence to the person.*	Article 407, paragraph 2, letter a), number 5) of the Code of Criminal Procedure.	The rule under analysis punishes the manufacture, introduction into the State, sale, transfer, possession and carrying of weapons of war or explosives or, again, clandestine weapons. The rule under analysis excludes from the list of weapons mentioned above some types, listed in the italicized part.
ART. 25 - EMBEZZLEMENT, UNDUE USE OF MONEY OR MOVABLE PROPERTY, BRIBERY, UNDUE INDUCEMENT TO GIVE OR PROMISE BENEFITS AND CORRUPTION		
EMBEZZLEMENT A public official or person in charge of a public service who, having by reason of his office or service the possession or otherwise the availability of money or other movable property of others, appropriates it, shall	Article 314, paragraph I of the Criminal Code	The crime of embezzlement protects both the good performance of the Public Administration and the patrimonial integrity of public bodies. The crime under analysis can only be committed by a public official or a person

Crime - offence text	Source	Brief description
be punished with imprisonment from four years to ten years and six months. *The penalty of imprisonment from six months to three years is applied when the culprit acted for the sole purpose of making momentary use of the thing, and this, after the momentary use, was immediately returned.*		in charge of a public service who appropriates money or other benefits that he was in possession of during and by reason of the performance of his public functional duties. N.B. pursuant to Legislative Decree no. 75/2020, the crime of embezzlement entails the administrative liability of the entity only in the event that the fact of crime offends the financial interests of the European Union
MISUSE OF MONEY OR MOVABLE PROPERTY Except in the cases provided for in Article 314, a public official or 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 of others, allocates them to a use other than that provided for by specific provisions of law or by acts having the force of law from which no margin of discretion remains and intentionally procures for himself or others a unjust financial advantage or unjust damage to others, is punished with imprisonment from six months to three years. The penalty is imprisonment from six months to four years when the act offends the financial interests of the European Union and the unfair financial advantage or unjust damage is greater than 100,000 euros.	Article 314-bis of the Criminal Code	The crime in question punishes the so-called embezzlement "*by distraction*", when committed indiscriminately for private or public purposes. It is a crime in its own right, as it can be committed by a public official or by the person in charge of a public service. The punished conduct consists in the destination of the money or movable property of others - in the possession or in any case at the disposal of the public official or public service officer by reason of his office or service - for a use other than that provided for by law or other acts having the force of law. The subjective element is intentional malice. It is an event crime; it is therefore necessary that the conduct procures an unfair financial advantage to the acting subject or causes unjust damage to others.
EMBEZZLEMENT BY PROFITING FROM THE MISTAKE OF OTHERS A public official or person in charge of a public service who, in the exercise of his functions or service, taking advantage of the error of others, receives or unduly retains, for himself or for a third party, money or other benefits, shall be punished with imprisonment from six months to three years.	Article 316 of the Criminal Code	The crime under analysis provides for a fundamental element that distinguishes it from the crime of embezzlement referred to in art. 314 of the Criminal Code: taking advantage of someone else's mistake. The crime of embezzlement by profiting from the error of others, therefore, can only be carried out in the event that the perpetrator takes advantage of a state of

Crime - offence text	Source	Brief description
The penalty is imprisonment from six months to four years when the act offends the financial interests of the European Union and the damage or profit is greater than 100,000 euros.		error in which the offended person finds himself, regardless of the fact that it was the perpetrator of the crime who misled the victim. The crime under analysis was considered less serious than the crime of embezzlement referred to in art. 314 of the Criminal Code. This is demonstrated by the fact that the penalty for embezzlement by profiting from the mistake of others is less severe. However, if: - the act committed harms the financial interests of the European Union and - the damage or profit exceeds the value of €100,000 then the penalty becomes more serious, as there is an edict frame between 6 months and 4 years. N.B. pursuant to Legislative Decree no. 75/2020, the crime of embezzlement by profiting from the error of others entails the administrative liability of the entity only in the event that the fact of the crime offends the financial interests of the European Union
BRIBERY A public official or person in charge of a public service who, abusing his or her position or powers, forces someone to give or promise unduly to him or to a third party, money or other benefits, shall be punished with imprisonment from six to twelve years.	Article 317 of the Criminal Code	The crime of bribery can only be committed by a public official or a person in charge of a public service who, abusing his role or the powers deriving from it, forces the injured person to give him or promise him money or other benefits in order to obtain treatment that, in any case, he would have had the right to obtain. In other words, the public official or the person in charge of public service, by threatening an unjust evil (i.e. not obtaining something that one would have the right to obtain), puts the injured person in front of the alternative of suffering damage or avoiding it with the bestowal or promise of undue utility.

Crime - offence text	Source	Brief description
		The subjects offended by this crime are both the private individual who suffers the bribery, and the Public Administration, which sees its credibility, transparency and efficiency damaged.
BRIBERY IN THE PERFORMANCE OF THE FUNCTION A public official who, in the exercise of his functions or powers, unduly receives, for himself or for a third party, money or other benefits or accepts the promise thereof, shall be punished with imprisonment from three to eight years.	Article 318 of the Criminal Code	Unlike the crime of bribery, in corruption crimes the public subject (public official or person in charge of public service) and the private citizen enter into an illicit pact, aimed at obtaining an undue advantage from both, i.e. that they would not have obtained if they had respected the rules and principles that govern the Public Administration and its activity. The difference between this hypothesis of corruption (Article 318 of the Criminal Code) and that "for an act contrary to the duties of office" (Article 319 of the Criminal Code) lies in the fact that, in the first case, following the agreement with the private individual, the public official carries out a violation of the principle of fairness and the duty of impartiality, but does not exceed the limit of his functions and duties. Corruption by an act contrary to the duties of office, on the other hand, occurs when, following the illicit agreement with the private subject, the public official acts in open contrast with his official duties. The crime of corruption for the exercise of the function has as its object the protection of the interest in the proper functioning of the Public Administration.
CORRUPTION FOR AN ACT CONTRARY TO OFFICIAL DUTIES A public official who, for omitting or delaying or for having omitted or delayed an act of his office, or for performing or having performed an act contrary to the duties of office, receives, for himself or for a third party, money or other benefits, or accepts the promise	Article 319 of the Criminal Code	The configuration of the crime of corruption for an act contrary to the duties of office provides not only for the receipt by the public official of money or other benefits, but also for the performance by the latter of an illegal activity contrary to his duties of office in favor of the private

Crime - offence text	Source	Brief description
thereof, shall be punished with imprisonment from six to ten years.		citizen, who has given/promised the money or other utility.
AGGRAVATING CIRCUMSTANCES The penalty shall be increased if the act referred to in Article 319 has as its object the conferral of public employment or salaries or pensions or the conclusion of contracts in which the administration to which the public official belongs is concerned, as well as the payment or reimbursement of taxes.	Article 319 bis of the Criminal Code	The rule under analysis provides for an increase in penalty if the unlawful agreement between the perpetrators of corruption for an act contrary to the duties of office (Article 319 of the Criminal Code) concerns: a) the conferral of public employment, salaries or pensions; b) the stipulation of contracts in which the administration to which the public official who committed the corruption belongs is involved; c) the payment or refund of taxes.
CORRUPTION IN JUDICIAL DOCUMENTS If the acts referred to in Articles 318 and 319 are committed to favour or harm a party in civil, criminal or administrative proceedings, the penalty of imprisonment from six to twelve years shall apply. If the fact results in the unjust conviction of someone to imprisonment not exceeding five years, the penalty is imprisonment from six to fourteen years; if the unjust sentence results in imprisonment of more than five years or life imprisonment, the penalty is imprisonment from eight to twenty years.	Article 319 ter c.1 of the Criminal Code	The purpose of the rule is to ensure that judicial activity maintains the requirements of impartiality and fairness. The crime provides for an even more severe penalty if the corruption has then resulted in the unjust conviction of a completely innocent subject.
UNDUE INDUCEMENT TO GIVE OR PROMISE UTILITY Unless the act constitutes a more serious offence, a public official or person in charge of a public service who, abusing his or her position or powers, induces someone to give or promise unduly to him or to a third party money or other benefits shall be punished with imprisonment from six years to ten years and six months. In the cases provided for in the first paragraph, anyone who gives or promises money or other benefits shall be punished with imprisonment of up to three years or with imprisonment of up to four years when the act offends the financial interests of the European Union and the damage or profit exceeds €100,000	Article 319 quarter of the Criminal Code	The crime under analysis is characterized by the behavior of the public official who, unlike the crime of extortion, does not threaten the private citizen, but exercises on him, through the abuse of his position and powers, a form of persuasion and moral pressure, inducing him to give or promise him money or other undue benefits. The peculiarity of the crime of undue inducement lies in the fact that the private citizen is not a victim, but guilty together with the public official. The private individual, in fact, does not suffer any threat, but is placed in a particular

Crime - offence text	Source	Brief description
		condition, such that, even if subjected to unjust pressure, he obtains an undue advantage, paying or promising the public official money or other goods that are not due. It is therefore clear that the crime in question is placed in an intermediate position between the crime of bribery, in which the private citizen is the victim of a threat, and the crimes of corruption, in which the private individual is a party to a criminal and illicit agreement. Legislative Decree 75/2020, implementing the PIF Directive, provides for an increase in the penalty if the crime offends the financial interests of the European Union and the damage or profit is greater than € 100,000.
BRIBERY OF A PERSON IN CHARGE OF A PUBLIC SERVICE The provisions of art. 318 and 319 also apply to the person in charge of a public service. In any case, the penalties are reduced by no more than one third.	Article 320 of the Criminal Code	The provision under analysis was inserted into the Criminal Code to establish that the crimes of corruption for the exercise of the function (Article 318 of the Criminal Code) and for an act contrary to the duties of office (Article 319 of the Criminal Code) are committed not only when one of the perpetrators is a public official, but also when he is a person in charge of a public service. In this regard: a) public officials are those who exercise a legislative, judicial or administrative public function and who have the power to form and manifest the will of the public administration (through authoritative, deliberative and certifying powers); b) those who provide a public service are in charge of public service. Public service officers do not have the power to form and manifest the will of the public administration.

Crime - offence text	Source	Brief description
		The penalties for a public service officer who is the perpetrator of corruption are less severe than those for a public official.
PENALTIES FOR THE CORRUPTOR The penalties established in the first paragraph of Article 318, Article 319, Article 319-bis, Article 319-ter and Article 320 in relation to the aforementioned cases of Articles 318 and 319, shall also apply to those who give or promise money or other benefits to a public official or person in charge of a public service.	Article 321 of the Criminal Code	The rule under analysis was included in the Criminal Code to establish that the penalties provided for public officials or public service officers also apply to private individuals who participate in the corrupt agreement.
INCITEMENT TO CORRUPTION Any person who offers or promises money or other benefits not due to a public official or a person in charge of a public service for the exercise of his functions or powers shall, if the offer or promise is not accepted, be subject to the penalty laid down in the first paragraph of Article 318, reduced by one third. If the offer or promise is made to induce a public official or a person in charge of a public service to omit or delay an act of his office, or to perform an act contrary to his duties, the offender shall be subject, if the offer or promise is not accepted, to the penalty laid down in Article 319, reduced by one third. The penalty referred to in the first paragraph shall apply to a public official or person in charge of a public service who solicits a promise or donation of money or other benefits for the exercise of his functions or powers. The penalty referred to in the second paragraph shall apply to a public official or person in charge of a public service who solicits a promise or donation of money or other benefits from a private individual for the purposes indicated in Article 319.	Article 322 of the Criminal Code	The crime under analysis punishes the offer or promise of money or other benefits to a public subject (public official or person in charge of public utility) that is refused. In order to be criminally punishable, the offer or promise must be credible, so as to create a potential risk of acceptance by the public entity. The rule under analysis also punishes the public official or the person in charge of a public service who solicits the promise or giving of money or other benefits for the exercise of his functions or powers.
EMBEZZLEMENT, MISAPPROPRIATION OF MONEY OR MOVABLE PROPERTY, BRIBERY, UNDUE INDUCEMENT TO GIVE OR PROMISE BENEFITS, BRIBERY AND INCITEMENT TO BRIBERY OF MEMBERS OF INTERNATIONAL COURTS OR ORGANS OF THE EUROPEAN COMMUNITIES OR OF INTERNATIONAL PARLIAMENTARY	Article 322 bis of the Criminal Code	This type of crime has ratified and implemented some international conventions that required signatory states to incriminate the conduct of embezzlement, bribery, undue inducement to give or promise benefits,

Crime - offence text	Source	Brief description
ASSEMBLIES OR INTERNATIONAL ORGANIZATIONS AND OFFICIALS OF THE EUROPEAN COMMUNITIES AND FOREIGN STATES The provisions of Articles 314, 314-bis, 316, 317 to 320, and the third and fourth paragraphs of Article 322 shall also apply: (1) the members of the Commission of the European Communities, the European Parliament, the Court of Justice and the Court of Auditors of the European Communities; (2) officials and other servants engaged under contract under the Staff Regulations of Officials of the European Communities or the Conditions of Employment of Servants of the European Communities; (3) persons seconded by the Member States or by any public or private body within the European Communities who perform duties corresponding to those of officials or servants of the European Communities; (4) members and employees of bodies established on the basis of the Treaties establishing the European Communities; 5) to those who, within other Member States of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service. 5-bis) judges, prosecutors, assistant prosecutors, officials and agents of the International Criminal Court, persons seconded by States parties to the Treaty establishing the International Criminal Court who perform functions corresponding to those of officials or servants of the International Criminal Court, members and employees of bodies established on the basis of the Treaty establishing the International Criminal Court (5-ter) persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service in the context of international public organisations; 5-quarter) members of international parliamentary assemblies or of an international or supranational organization and judges and officials of international courts;		corruption and incitement to corruption in which foreign officials are involved.

Crime - offence text	Source	Brief description
5-quinquies) to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within States not belonging to the European Union, when the act offends the financial interests of the Union The provisions of the second paragraph of Article 319c, 321 and the first and second paragraphs of Article 322 shall also apply if the money or other benefit is given, offered or promised: 1) to the persons indicated in the first paragraph of this article; 2) to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within other foreign States or international public organizations. The persons referred to in the first paragraph shall be treated in the same way as public officials, if they perform corresponding functions, and as persons in charge of a public service in other cases.		
TRAFFICKING IN ILLICIT INFLUENCE Anyone who, except in cases of complicity in the crimes referred to in articles 318, 319, 319-ter and in the crimes of corruption referred to in article 322-bis, intentionally using for the purpose existing relationships with a public official or a person in charge of a public service or one of the other subjects referred to in art. 322-bis, unduly causes money or other economic benefits to be given or promised, to himself or to others, to remunerate a public official or a person in charge of a public service or one of the other subjects referred to in article 322-bis, in relation to the exercise of his functions or to carry out another unlawful mediation, shall be punished with imprisonment from one year and six months to four years and six months. For the purposes referred to in the first paragraph, other unlawful mediation means mediation to induce the public official or the person in charge of a public service or one of the other subjects referred to in Article	Article 346 bis of the Criminal Code	The crime in question is preparatory to the commission of a possible corruption: the offender exploits his knowledge or relationship with public officials and public service officers to obtain, from private subjects, money or other economic benefits to remunerate and therefore corrupt the subject belonging to the Public Administration (in this case we speak of "free mediation") or to carry out another illegal mediation (in this case we speak of "mediation onerous"). In paragraph 2, the legislator offers the definition of "other unlawful mediation", partly taken from case law, clarifying that it means that mediation carried out to induce the subject to perform an act – not only contrary to official duties – but also constituting a crime.

Crime - offence text	Source	Brief description
322-bis to perform an act contrary to the duties of office constituting a crime from which an undue advantage may derive. The same penalty applies to those who unduly give or promise money or other economic benefits. The penalty shall be increased if the person who unduly causes money or other economic benefits to be given or promised, to himself or to others, has the status of public official or person in charge of a public service or one of the qualifications referred to in Article 322-bis. The penalty is also increased if the acts are committed in relation to the exercise of judicial activities or to remunerate the public official or the person in charge of a public service or one of the other persons referred to in Article 322-bis in relation to the performance of an act contrary to the duties of office or the omission or delay of an act of his office.		It is, therefore, a negotiation activity prior to the typical phase of corruption cases, as also demonstrated by the phrase "*outside the cases of complicity in the crimes referred to in articles 318, 319, 319-ter and in the corruption crimes referred to in article 322-bis*". The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime". The subjective element is intentional malice.
ARTICLE 25 BIS - COUNTERFEITING OF COINS, PUBLIC CREDIT CARDS, REVENUE STAMPS AND IDENTIFICATION INSTRUMENTS OR SIGNS		
COUNTERFEITING OF COINS, SPENDING AND INTRODUCTION INTO THE STATE, AFTER CONCERT, OF COUNTERFEIT COINS He is punished with imprisonment from three to twelve years and a fine from five thousand to thirty thousand lire: 1° anyone who counterfeits national or foreign currencies, having legal tender in the State or abroad; 2° anyone who alters genuine coins in any way, by giving them the appearance of a superior value; 3° whoever, not being a participant 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 counterfeit or altered coins;	Article 453 of the Criminal Code	The rule under analysis was provided by the legislator to protect the trust placed by the public in the correct circulation of money. In fact, the one provided for by art. 453 of the Criminal Code is a crime against public faith. Specifically, the rule punishes not only the counterfeiting or alteration of coins, but also the activities of spending and putting them into circulation. In addition, those who, being authorized to produce coins, using the tools at their disposal make a quantity of coins in excess of the prescriptions received, are also punished.

Crime - offence text	Source	Brief description
4° anyone who, in order to put them into circulation, buys or in any case receives, from the person who has counterfeited them, or from an intermediary, counterfeit or altered coins. The same penalty applies to those who, legally authorized to produce, improperly manufacture, abusing the tools or materials at their disposal, quantities of coins in excess of the prescriptions. The penalty shall be reduced by one third when the conduct referred to in the first and second paragraphs concerns currencies that are not yet legal tender and the initial term of the same is determined.		The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
COIN ALTERATION Anyone who alters coins of the quality indicated in the preceding article, diminishing their value in any way, or, in relation to the coins thus altered, commits any of the acts indicated in numbers 3 and 4 of the said article, shall be punished with imprisonment from one to five years and a fine of between one thousand and five thousand lire.	Article 454 of the Criminal Code	The rule in question protects public faith, endangered by conduct that may undermine the feeling of generalized confidence in the correct traffic of coins as a means of exchange. With an act of "alteration", a subject makes the coins appear to have a higher value than the real one. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
SPENDING AND INTRODUCTION INTO THE STATE, WITHOUT CONCERT, OF COUNTERFEIT COINS Whoever, except in the cases provided for in the two preceding articles, introduces into the territory of the State, acquires or holds counterfeit or altered coins, in order to put them into circulation, or spends them or otherwise puts them into circulation, shall be subject to the penalties established in the said articles, reduced from one third to one-half.	Article 455 of the Criminal Code	The interest protected by this rule is the legal circulation of money. An absolutely peculiar element of this crime, which distinguishes it from all previous ones, is the absence of "concert". The legislator wanted to give this term the broadest possible meaning, since any agreement, even mediated through several subjects, with the counterfeiters could also be sufficient.
SPENDING COUNTERFEIT COINS RECEIVED IN GOOD FAITH Anyone who spends or otherwise puts into circulation counterfeit or altered coins, received by him in good faith, is punished with imprisonment of up to six months or a fine of up to € 1,032.00.	Article 457 of the Criminal Code	Art. 457 of the Criminal Code provides for a very particular hypothesis of crime. With respect to all crimes related to counterfeit coins, in fact, in the crime of "spending counterfeit coins received in good faith"

Crime - offence text	Source	Brief description
		the agent's receipt of counterfeit or counterfeit coins takes place in good faith. The acting subject, in other words, ignores the falsity of the money he receives. However, at the time he spends or otherwise puts the coins into circulation, he is aware of the counterfeiting/alteration of the coins. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
COUNTERFEITING OF REVENUE STAMPS, INTRODUCTION INTO THE STATE, ACQUISITION, POSSESSION OR PUTTING INTO CIRCULATION OF COUNTERFEIT REVENUE STAMPS The provisions of Articles 453, 455 and 457 shall also apply to the counterfeiting or alteration of revenue stamps and to the introduction into the territory of the State, or to the purchase, possession and putting into circulation of counterfeit revenue stamps; but the penalties are reduced by a third. For the purposes of criminal law, revenue stamps are understood to be stamped paper, revenue stamps, stamps and other values equivalent to these by special laws.	Article 459 of the Criminal Code	The norm under analysis punishes the following conducts: a) counterfeiting of revenue stamps b) alteration of stamp duty values c) introduction of revenue stamps in the territory of the State; d) purchase, possession and circulation of counterfeit revenue stamps. The standard under analysis defines as revenue stamp values: a) stamped paper; b) revenue stamps; c) stamps and other values equivalent to revenue stamps
COUNTERFEITING OF WATERMARKED PAPER USED FOR THE MANUFACTURE OF PUBLIC CREDIT CARDS OR REVENUE STAMPS Anyone who counterfeits watermarked paper used to manufacture public credit cards or revenue stamps, or purchases, holds or alienates such counterfeit paper, shall be punished, if the fact does not constitute a more serious offence, with imprisonment from two to six years and a fine of between € 309.00 and € 1,032.00.	Article 460 of the Criminal Code	The rule under analysis punishes the subject who: a) counterfeits watermarked paper used for the manufacture of public credit cards or revenue stamps; b) Buy, hold, or dispose of counterfeit watermarked paper. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
MANUFACTURE OR POSSESSION OF WATERMARKS OR INSTRUMENTS INTENDED FOR THE COUNTERFEITING OF COINS, REVENUE STAMPS OR WATERMARKED PAPER Anyone who manufactures, purchases, possesses or disposes of watermarks, computer programs and data or tools intended for the counterfeiting or alteration of	Article 461 of the Criminal Code	The rule under analysis punishes the subject who: a) manufactures, purchases, holds, or alienates watermarks; b) manufactures, purchases, holds or disposes of computer programs and data or tools intended for the

Crime - offence text	Source	Brief description
coins, revenue stamps or watermarked paper shall be punished, if the act does not constitute a more serious crime, with imprisonment from one to five years and a fine of between one thousand and five thousand lire. The same penalty shall apply if the conduct referred to in the first paragraph concerns holograms or other components of the coin intended to ensure its protection against counterfeiting or alteration.		counterfeiting or alteration of coins, revenue stamps or watermarked paper. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
USE OF COUNTERFEIT OR ALTERED REVENUE STAMPS Anyone who, not being involved in the counterfeiting or alteration, makes use of counterfeit or altered revenue stamps shall be punished with imprisonment of up to three years and a fine of up to five thousand lire. If the values were received in good faith, the penalty laid down in Article 457 shall apply, reduced by one third.	Article 464 of the Criminal Code	The rule under analysis punishes the subject who, although not having participated in the activities of counterfeiting and alteration of revenue stamps, uses them, knowing their counterfeit or altered nature. In the event that the counterfeit revenue stamps have been received by the offender without the offender knowing their altered or counterfeit nature, then the penalty applied will be that provided for the crime of spending counterfeit coins received in good faith (imprisonment up to six months or with a fine of up to € 1,032.00) reduced by one third. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
COUNTERFEITING, ALTERATION OR USE OF TRADEMARKS OR DISTINCTIVE SIGNS OR PATENTS, MODELS AND DESIGNS Anyone who, being aware of the existence of the industrial property right, counterfeits or alters trademarks or distinctive signs, national or foreign, 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 with imprisonment from six months to three years and a fine from € 2,500 to € 25,000. Anyone who counterfeits or alters patents, industrial designs, national or foreign, or, without being a contributor to the infringement or alteration, makes	Article 473 of the Criminal Code	The interest protected by the rule in question is public faith, understood as citizens' trust in the truthfulness of trademarks and distinctive signs that identify intellectual works or industrial products and guarantee their circulation. With reference to the different types of industrial property rights considered by the law in question (i.e. trademarks, patents, designs or models), there are three conducts envisaged and punished: counterfeiting, alteration and use. a) counterfeiting consists of abusive reproduction, while

Crime - offence text	Source	Brief description
use of such counterfeit or altered patents, designs or models, is subject to imprisonment from one to four years and a fine from € 3,500 to € 35,000. The offences provided for in the first and second paragraphs are punishable provided that the rules of domestic laws, EU regulations and international conventions on the protection of intellectual or industrial property have been observed.		b) the alteration in the forgery obtained by tampering with the genuine title; c) Finally, the term "use" is deliberately intensified in a broad sense, to indicate all situations of use. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
INTRODUCTION INTO THE STATE AND TRADE IN PRODUCTS WITH FALSE SIGNS Except in cases of complicity in the offences provided for in Article 473, anyone who introduces into the territory of the State, in order to make a profit, counterfeit or altered industrial products with trademarks or other distinctive signs, national or foreign, shall be punished with imprisonment from one to four years and a fine from €3,500 to €35,000. Except in cases of complicity in counterfeiting, alteration, introduction into the territory of the State, anyone who holds for sale, puts up for sale or otherwise puts into circulation, in order to make a profit, the products referred to in the first paragraph shall be punished with imprisonment of up to two years and a fine of up to € 20,000. The offences provided for in the first and second paragraphs are punishable provided that the rules of domestic laws, EU regulations and international conventions on the protection of intellectual or industrial property have been observed.	Article 474 of the Criminal Code	The crime under analysis protects not so much the free determination of the buyer, but public faith, understood as the trust of consumers in trademarks, as distinctive signs of the particular quality and originality of the products put into circulation. The crime of introducing into the State and trading products with false signs is a crime of "danger". It is not necessary, in fact, that there is a deception about the originality and genuineness of the trademark or distinctive sign. The rule requires that the alterative or counterfeiting conduct has been implemented by a person other than the person who holds the goods for the purpose of sale or makes a profit for them; otherwise, the crime of counterfeiting, alteration or use of distinctive signs and patents will apply (Article 473 of the Criminal Code). The conducts described in the standard are: a) The "introduction into the territory of the State to trade it", which takes place when the product has crossed the Italian border; b) the "holding to sell", which takes the form of the storage of goods in certain places;

Crime - offence text	Source	Brief description
		c) the "sale", which is completed when the goods become available to the public; d) the "putting into circulation" which is, on the other hand, integrated by any act that can determine a passage of the goods from the seller to the buyer.
ARTICLE 25 BIS.1 - CRIMES AGAINST INDUSTRY AND COMMERCE		
DISTURBED FREEDOM OF INDUSTRY OR COMMERCE Anyone who uses violence against property or fraudulent means to prevent or disturb the exercise of an industry or trade is punished, on complaint by the injured party, if the fact does not constitute a more serious crime, with imprisonment of up to two years and a fine from € 103 to € 1,032.	Article 513 of the Criminal Code	The interest protected by this rule is the exercise of free private economic initiative, which can be harmed by the commission of acts of violence against property or through fraudulent means. Violence must consist of conduct that can materially hinder the economic activity of others, while the use of fraudulent means translates into the use of deceptive means, having as their target not only the same person carrying out the economic or commercial activity, but also third parties whose behavior may in some way affect the exercise of the business. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
UNLAWFUL COMPETITION WITH THREAT OR VIOLENCE Anyone who, in the exercise of a commercial, industrial or other productive activity, carries out acts of competition with violence or threat is punished with imprisonment from two to six years. The penalty is increased if the acts of competition concern a financial activity in whole or in part and in any way by the State or other public bodies.	Article 513 bis of the Criminal Code	The conduct of "unfair competition" punished by the rule in question takes the form of a series of actions carried out by commercial operators who resort to acts of violence or threats to inhibit the normal business dynamic. Violence or threat can be exercised against the competitor both directly and indirectly (e.g., towards customers, collaborators, etc.).
FRAUD AGAINST DOMESTIC INDUSTRIES Whoever, by selling or otherwise putting into circulation, on national or foreign markets, industrial products, with counterfeit or altered names, trademarks or distinctive signs, causes damage to the	Article 514 of the Criminal Code	The interest protected by the law is the development of national industry. The sanctioned conduct consists in the sale or putting into circulation of products bearing counterfeit or altered names, trademarks or distinctive signs.

Crime - offence text	Source	Brief description
national industry shall be punished with imprisonment from one to five years and a fine of not less than € 516. If the rules of national laws or international conventions on the protection of industrial property have been complied with for trademarks or distinctive signs, the penalty is increased and the provisions of Articles 473 and 474 do not apply.		The protection guaranteed by the rule in question is also extended to "names", to be understood as signatures, companies, titles, emblems, signs referring to a product to distinguish it from others. The second paragraph of art. 514 of the Criminal Code provides for an aggravating circumstance: the penalty, in fact, is increased if the trademarks and distinctive signs have been registered or if national regulations or international conventions on the protection of industrial property have been complied with. The case arises when the product is placed on the national or foreign market and this actually causes "harm" to the national industry (such as, for example, a decrease in business in Italy or abroad, the tarnishing of the good name of the national industry or one of its sectors, etc.). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
FRAUD IN THE EXERCISE OF TRADE Whoever, in the exercise of a commercial activity, or in a shop open to the public, delivers to the buyer a movable thing for another, or a movable thing, by origin, provenance, quality or quantity, different from that declared or agreed, is punished, if the fact does not constitute a more serious crime, with imprisonment of up to two years or a fine of up to € 2,065. If they are precious objects, the penalty is imprisonment of up to three years or a fine of not less than € 103.	Article 515 of the Criminal Code	The conduct punished by the rule under analysis - which can be carried out in the exercise of a commercial activity or in a shop open to the public - consists in the delivery of a movable thing for another, or of a thing different in quantity or quality, in origin or origin, from that which is the subject of the contract or in any case agreed. The crime presupposes a contract or any legal transaction that involves the delivery of a movable thing. The movable thing delivered must be different from the one declared or agreed. The difference can concern the type of thing, its origin (place of production) or provenance, quality or quantity (the

Crime - offence text	Source	Brief description
		weight, measurements or number do not correspond to those required). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
SALE OF NON-GENUINE FOOD SUBSTANCES AS GENUINE Anyone who sells or otherwise markets non-genuine foodstuffs as genuine is punished with imprisonment of up to six months or a fine of up to € 1,032.	Article 516 of the Criminal Code	The rule in question protects the free and fair conduct of trade. "Non-genuine" food substances are to be considered those food substances that have undergone an alteration in their essence or in their normal composition. The characteristic of "genuineness" must be understood both from a "natural" and a "formal" point of view. a) Genuine substances from a "natural" point of view are those substances that have not undergone processes of alteration of their biochemical composition, or which, in any case, despite having undergone nutritional changes, have maintained their essence unaltered. b) Genuine substances from a "formal" point of view are those substances whose organic composition complies with the requirements of the law. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
SALE OF INDUSTRIAL PRODUCTS WITH FALSE SIGNS Anyone who holds for sale, offers for sale or otherwise puts into circulation intellectual works or industrial products, with national or foreign names, trademarks or distinctive signs, capable of misleading the buyer as to the origin, provenance or quality of the work or product, shall be punished, if the fact is not provided for as a crime by another provision of law, with imprisonment of up to two years or with a fine of up to twenty thousand €.	Article 517 of the Criminal Code	The rule in question punishes those who hold for sale (according to case law, by way of example, the warehouseman, the freight forwarder, the transporter, the intermediary, the warehouseman if they are aware of the falsehood), sell or, in any case, put into circulation products with false signs (by this we mean the transfer, both for consideration and free of charge). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
MANUFACTURE AND TRADE OF GOODS MADE BY USURPING INDUSTRIAL PROPERTY RIGHTS Without prejudice to the application of articles 473 and 474, anyone who, being aware of the existence of the industrial property right, manufactures or industrially uses objects or other goods made by usurping an industrial property right or in violation of the same shall be punished, upon complaint by the injured party, with imprisonment of up to two years and a fine of up to € 20,000. The same penalty shall apply to those who, in order to make a profit, introduce into the territory of the State, hold for sale, put up for sale with a direct offer to consumers or in any case put into circulation the goods referred to in the first paragraph. The provisions of Articles 474-bis, 474-ter, second paragraph, and 517-bis, second paragraph, shall apply. The offences provided for in the first and second paragraphs are punishable provided that the rules of domestic laws, EU regulations and international conventions on the protection of intellectual or industrial property have been observed.	Article 517 ter of the Criminal Code	The interest protected by the rule in question is industrial property, understood as the right of the entrepreneur to the exclusive enjoyment and exploitation of the title or his own production idea. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
COUNTERFEITING OF GEOGRAPHICAL INDICATIONS OR DESIGNATIONS OF ORIGIN OF AGRI-FOOD PRODUCTS Anyone who counterfeits or otherwise alters geographical indications or designations of origin of agri-food products is punished with imprisonment of up to two years and a fine of up to € 20,000. The same penalty applies to those who, in order to make a profit, introduce into the territory of the State, hold for sale, put on sale with a direct offer to consumers or in any case put into circulation the same products with the counterfeit indications or names. The provisions of Articles 474-bis, 474-ter, second paragraph, and 517-bis, second paragraph, shall apply.	Article 517 quarter of the Criminal Code	The law punishes two different types of conduct: a) counterfeiting/alteration of indications or designations of origin of food products; b) introduction into the territory of the State, detention for sale, sale with direct offer to consumers or in any case putting into circulation. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
The offences provided for in the first and second paragraphs are punishable provided that the rules of domestic laws, EU regulations and international conventions on the protection of geographical indications and designations of origin of agri-food products have been observed.		
ART. 25 TER - CORPORATE OFFENCES		
FALSE SOCIAL COMMUNICATIONS Except for the cases provided for by art. 2622, directors, general managers, managers in charge of preparing the company's accounting documents, statutory auditors and liquidators, who, in order to obtain an unfair profit for themselves or for others, in the financial statements, reports or other corporate communications directed to shareholders or the public, provided for by law, knowingly disclose material facts that do not correspond to the truth or omit material material facts whose communication is required by law on the economic, equity or financial situation of the company or group to which it belongs, in a manner that is concretely likely to mislead others, shall be punished with imprisonment from one to five years. The same penalty also applies if the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.	Article 2621 of the Italian Civil Code	The perpetrators of the offence may be directors, general managers, statutory auditors, liquidators and managers responsible for preparing the company's financial reports. The conduct punished by the rule under analysis consists in the presentation of material facts that do not correspond to the truth or the omission of material facts whose communication is required by law. "Material facts" must be "relevant". In addition to the financial statements, the reports and other communications directed to shareholders or the public provided for by law are the material object of the crime. The conscious intention to deceive is required, i.e. to mislead the shareholders or the public as to the actual financial situation of the company and to procure, through deception, an unfair profit for the agent or other subjects. The perpetrators of the offence may be directors, general managers, statutory auditors, liquidators and managers responsible for preparing the company's financial reports.
MINOR FACTS Unless they constitute a more serious offence, a penalty of between six months and three years' imprisonment shall be applied if the acts referred to in Article 2621 are	Article 2621 bis of the Italian Civil Code	The concept of "minor entity" is not defined in objective terms, but - as explicitly stated in the text of the provision - must be assessed taking into account the nature and size of the company, as well as

Crime - offence text	Source	Brief description
minor, taking into account the nature and size of the company and the manner or effects of the conduct. Unless they constitute a more serious offence, the same penalty as in the preceding paragraph shall apply where the acts referred to in Article 2621 concern companies which do not exceed the limits set out in the second paragraph of Article 1 of Royal Decree No 267 of 16 March 1942. In this case, the crime can be prosecuted by the company, the partners, creditors or other recipients of the corporate communication.		the methods and effects resulting from the conduct of the offender.
FALSE CORPORATE COMMUNICATIONS OF LISTED COMPANIES Directors, general managers, managers in charge of preparing the company's financial reports, statutory auditors and liquidators of companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union, who, in order to obtain an unfair profit for themselves or for others, knowingly disclose material facts in their financial statements, reports or other corporate communications directed to shareholders or the public. or omit material material facts whose communication is required by law on the economic, equity or financial situation of the company or group to which it belongs, in a manner that is concretely likely to mislead others, shall be punished with imprisonment from three to eight years. The companies referred to in the previous paragraph are treated as equivalent to: 1) companies issuing financial instruments for which a request for admission to trading has been submitted on a regulated market in Italy or in another country of the European Union; 2) companies issuing financial instruments admitted to trading on an Italian multilateral trading facility; 3) companies that control companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union; 4) companies that appeal to public savings or that in any case manage it.	Article 2622 of the Italian Civil Code	The rule in question can only be applied to certain types of companies. In particular, this crime can only be committed in the context of: a) companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union; b) companies issuing financial instruments for which a request for admission to trading has been submitted on a regulated market in Italy or in another country of the European Union; c) companies issuing financial instruments admitted to trading on an Italian multilateral trading facility; d) companies that control companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union; e) companies that appeal to public savings or that in any case manage it. The perpetrators of the offence can be directors, general managers, managers responsible for preparing corporate accounting documents, statutory auditors and liquidators. The conduct punished by the rule under analysis consists in the presentation of material facts that do not correspond to

Crime - offence text	Source	Brief description
The provisions of the preceding paragraphs shall also apply if the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.		the truth or the omission of material facts whose communication is required by law. "Material facts" must be "relevant".
FALSE PROSPECTUS Any person who, with the aim of obtaining an unfair profit for himself or for others, in prospectuses required for the purposes of solicitation for investment or admission to listing on regulated markets, or in documents to be published on the occasion of takeover bids or exchanges, with knowledge of the falsehood and the intention to deceive the addressees of the prospectus, exposes false information or conceals data or news in a manner likely to mislead the aforementioned recipients is punished, if the conduct has not caused them financial damage, with imprisonment for up to one year. If the conduct referred to in the first paragraph has caused financial damage to the recipients of the prospectus, the penalty shall be imprisonment from one to three years.	Article 2623 of the Italian Civil Code	***Repealed by art. 34 paragraph 2, Law no. 262 of 28 December 2005*** The article is reported in this catalogue as it is still reported in the text of Legislative Decree 231/2001.

Crime - offence text	Source	Brief description
FALSEHOODS IN THE REPORTS OR COMMUNICATIONS OF THE AUDITING FIRMS Auditors who, in order to obtain an unfair profit for themselves or others, in their reports or other communications, with the knowledge of the falsehood and the intention to deceive the recipients of the communications, falsely attest or conceal information concerning the economic, equity or financial situation of the company, entity or entity being audited, in a manner likely to mislead the recipients of the communications on the aforementioned situation, shall be punished, if the conduct has not caused them financial damage, with imprisonment for up to one year. If the conduct referred to in the first paragraph has caused financial damage to the recipients of the communications, the penalty is imprisonment from one to four years.	Article 2624 of the Italian Civil Code	***Repealed by Article 37, paragraph 34, of Legislative Decree No. 39 of 27 January 2010*** The article is reported in this catalogue as it is still reported in the text of Legislative Decree 231/2001.
PREVENTED CONTROL *Directors who, by concealing documents or other suitable artifices, prevent or in any case hinder the performance of the control activities legally attributed to the shareholders or other corporate bodies, are punished with an administrative fine of up to € 10,329.* If the conduct has caused damage to the members, imprisonment of up to one year is applied and the injured party is sued. *The penalty is doubled if the company is a company whose securities are listed on regulated markets in Italy or in other European Union countries or that are widely distributed among the public pursuant to Article 116 of the consolidated text of Legislative Decree No. 58 of 24 February 1998.*	Art. 2625 of the Italian Civil Code	The rule in question punishes directors, who prevent or in any way hinder the exercise of the control functions attributed by law to shareholders and corporate bodies. Paragraph 2 provides for the penalty of imprisonment for the event that the conduct has caused damage to the members.
UNDUE RESTITUTION OF CONTRIBUTIONS Directors who, except in cases of legitimate reduction of the share capital, return, even simulated, the contributions to the shareholders or release them from	Article 2626 of the Italian Civil Code	The rule in question punishes directors who return, even simulated, contributions to shareholders. The rule also punishes directors who release shareholders from the obligation to make contributions.

Crime - offence text	Source	Brief description
the obligation to perform them, shall be punished with imprisonment of up to one year.		The crime under analysis can be committed by those who have the subjective qualification of "administrator". It is, therefore, a "proper" crime.
ILLEGAL DISTRIBUTION OF PROFITS AND RESERVES Unless the act constitutes a more serious crime, directors who allocate profits or advances on profits not actually achieved or allocated by law to reserves, or who distribute reserves, even if not constituted with profits, which cannot be distributed by law, shall be punished with imprisonment for up to one year. The return of profits or the replenishment of reserves before the deadline for the approval of the financial statements extinguishes the offence.	Article 2627 of the Italian Civil Code	The rule under analysis protects the integrity of capital and reserves required by law. The extinction of the crime is provided for both in the event that the profits are returned and if the reserves are replenished before the deadline set for the approval of the financial statements. The crime under analysis can be committed by those who have the subjective qualification of "administrator". It is, therefore, a "proper" crime.
UNLAWFUL TRANSACTIONS ON THE SHARES OR QUOTAS OF THE COMPANY OR OF THE PARENT COMPANY Directors who, except in the cases permitted by law, purchase or subscribe to shares or quotas, causing damage to the integrity of the share capital or reserves that cannot be distributed by law, shall be punished with imprisonment of up to one year. The same penalty applies to directors who, except in the cases permitted by law, purchase or subscribe to shares or quotas issued by the parent company, causing damage to the share capital or reserves that cannot be distributed by law. If the share capital or reserves are replenished before the deadline for the approval of the financial statements relating to the financial year in relation to which the conduct was committed, the offence is extinguished.	Article 2628 of the Italian Civil Code	The offence arises when the directors, through the purchase or subscription of shares or quotas (or of the parent company), cause actual damage to the integrity of the share capital or reserves that cannot be distributed by law. The last paragraph provides for a cause for extinguishing the offence in the event that the share capital or reserves are replenished before the deadline for the approval of the financial statements. The crime under analysis can be committed by those who have the subjective qualification of "administrator". It is, therefore, a "proper" crime.
TRANSACTIONS TO THE DETRIMENT OF CREDITORS Directors who, in violation of the provisions of the law protecting creditors, carry out reductions in the share capital or mergers with another company or demergers, causing damage to creditors, shall be punished, upon	Article 2629 of the Italian Civil Code	The rule punishes the conduct of directors who, through the performance of corporate transactions (capital reductions, mergers or demergers), cause damage to creditors.

Crime - offence text	Source	Brief description
complaint by the injured party, with imprisonment from six months to three years. Compensation for damage to creditors before the trial extinguishes the crime.		The crime under analysis can be committed by those who have the subjective qualification of "administrator". It is, therefore, a "proper" crime.
FAILURE TO DISCLOSE CONFLICT OF INTEREST The director or member of the management board of a company whose securities are listed on regulated markets in Italy or in another State of the European Union or which are widely distributed among the public pursuant to Article 116 of the consolidated text referred to in Legislative Decree no. 58 of 24 February 1998, as amended, or of a person subject to supervision pursuant to the consolidated text referred to in Legislative Decree 1 September 1993, 385, of the aforementioned consolidated text referred to in Legislative Decree No. 58 of 1998, of Legislative Decree No. 209 of 7 September 2005, or of Legislative Decree No. 124 of 21 April 1993, which violates the obligations provided for in Article 2391, first paragraph, shall be punished with imprisonment from one to three years, if the violation has resulted in damage to the company or to third parties.	Article 2629 bis of the Italian Civil Code	The rule in question punishes the failure of the director or the member of the management board to communicate his or her personal interests in the company's operations (it must be a listed company). This communication must be addressed to the other directors and to the board of statutory auditors, in order to safeguard the decision-making process of the Board of Directors/Management. The crime under analysis can be committed by those who have the subjective qualification of "director" or "member of the management board". It is, therefore, a "proper" crime.
FICTITIOUS CAPITAL FORMATION Directors and contributing shareholders who, even in part, fictitiously form or increase the share capital through the allocation of shares or quotas in a total amount greater than the amount of the share capital, reciprocal subscription of shares or quotas, significant overvaluation of contributions of assets in kind or receivables or of the company's assets in the event of transformation, they are punished with imprisonment of up to one year.	Article 2632 of the Italian Civil Code	This rule is designed to protect the effectiveness and integrity of the share capital. A series of conducts carried out by the directors or contributing shareholders, which become relevant at the time of the incorporation of the company or the increase in capital, are punished. The three relevant conducts are: a) the allocation of shares or quotas for a sum lower than their nominal value; b) the reciprocal subscription of shares or quotas; c) the significant overvaluation of contributions of assets in kind or receivables or of the company's assets in the event of transformation.

Crime - offence text	Source	Brief description
		Regardless of the type of conduct that took place, imprisonment of up to one year is envisaged. The crime under analysis can be committed by those who have the subjective status of "director" or "contributing partner". It is, therefore, a "proper" crime.
UNDUE DISTRIBUTION OF COMPANY ASSETS BY LIQUIDATORS Liquidators who, by dividing the company's assets among the shareholders before the payment of the company's creditors or the provision of the sums necessary to satisfy them, cause damage to creditors, shall be punished, upon complaint by the injured party, with imprisonment from six months to three years. Compensation for damage to creditors before the trial extinguishes the crime.	Article 2633 of the Italian Civil Code	The rule aims to protect creditors in liquidation, punishing liquidators who distribute company assets among the shareholders before the payment of the company creditors or the provision of the sums necessary to satisfy them and cause damage to them.
CORRUPTION BETWEEN PRIVATE INDIVIDUALS Unless the act constitutes a more serious offence, directors, general managers, managers responsible for preparing corporate accounting documents, statutory auditors and liquidators of companies or private entities who, even through an intermediary, solicit or receive, for themselves or for others, money or other benefits not due, or accept their promise, for performing or omitting an act in violation of the obligations inherent in their office or the obligations of loyalty, shall be punished with imprisonment from one to three years. The same penalty shall be applied if the act is committed by those who, in the organisational context of the company or private entity, exercise managerial functions other than those of the persons referred to in the previous sentence. The penalty of imprisonment of up to one year and six months shall be applied if the act is committed by a person who is subject to the direction or supervision of one of the subjects indicated in the first paragraph.	Article 2635 of the Italian Civil Code	The crime punishes the commission of acts of corruption carried out by top management (specifically identified) and/or by subordinates of companies or private entities. The following shall be punished: a) is the person who receives money or other benefits to perform or omit an act in violation of his or her obligations or duties; b) is the person who promises or pays money or other benefits so that the person referred to in the previous point carries out the illegal act. Among the punishable subjects, the rule also includes the third party (for example, consultant) who acts as an intermediary.

Crime - offence text	Source	Brief description
Anyone who, even through an intermediary, offers, promises or gives money or other benefits not due to the persons indicated in the first and second paragraphs, shall be punished with the penalties provided for therein. The penalties established in the preceding paragraphs are doubled in the case of companies whose securities are listed on regulated markets in Italy or in other States of the European Union or which are widely distributed among the public pursuant to Article 116 of the Consolidated Law on Financial Intermediation, referred to in Legislative Decree of 24 February 1998, 58, as amended. Without prejudice to the provisions of art. 2641, the amount of confiscation for equivalent value may not be less than the value of the benefits given, promised or offered.		
INCITEMENT TO CORRUPTION BETWEEN PRIVATE INDIVIDUALS Any person who offers or promises money or other benefits that are not due to directors, general managers, managers responsible for preparing the company's financial reports, statutory auditors and liquidators of companies or private entities, as well as to those who carry out a work activity in them with the exercise of managerial functions, so that he or she may perform or omit an act in violation of the obligations inherent in his or her office or of the obligations of loyalty, if the offer or promise is not accepted, he shall be subject to the penalty laid down in the first paragraph of Article 2635, reduced by one third. The penalty referred to in the first paragraph shall apply to directors, general managers, managers responsible for preparing the company's financial reports, statutory auditors and liquidators of companies or private entities, as well as to those who carry out work in them with the exercise of managerial functions, who request for themselves or for others, including through an intermediary, a promise or giving of money or other	Article 2635-bis of the Italian Civil Code	The conduct envisaged by the crime is that in which a person promises or offers money or other benefits to top management and/or subordinates of companies or private entities so that they perform or omit an act in violation of their obligations or duties. The crime punishes the case in which the offer is refused. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
benefits, to perform or omit an act in violation of the obligations inherent in their office or the obligations of loyalty, if the solicitation is not accepted.		
UNLAWFUL INFLUENCE ON THE SHAREHOLDERS' MEETING Anyone who, by means of simulated or fraudulent acts, determines the majority in the assembly, with the aim of procuring an unfair profit for himself or others, shall be punished with imprisonment from six months to three years.	Article 2636 of the Italian Civil Code	The unlawful conduct is carried out with the irregular formation of a majority in the assembly that would not have occurred without the performance of simulated or fraudulent acts. The offender must act with the aim of procuring for himself or others an unjust profit, which he would not have obtained without the unlawful influence on the assembly. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
RIGGING Any person who disseminates false information, or carries out simulated transactions or other artifices that are concretely capable of causing a significant alteration in the price of unlisted financial instruments or for which a request for admission to trading on a regulated market has not been submitted, or to significantly affect the public's trust in the financial stability of banks or banking groups, is punished with imprisonment from one to five years.	Article 2637 of the Italian Civil Code	This rule punishes the person who spreads false news or carries out simulated and fraudulent transactions capable of causing an increase in the prices of unlisted financial instruments. The conduct described above is punishable if it is concretely capable of altering the transparency and correctness of financial information. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
OBSTRUCTION OF THE EXERCISE OF THE FUNCTIONS OF PUBLIC SUPERVISORY AUTHORITIES Directors, general managers, managers responsible for preparing the company's financial reports, statutory auditors and liquidators of companies or entities and other persons subject by law to the public supervisory authorities, or required to comply with obligations towards them, who, in the communications to the aforementioned authorities provided for by law, in order to hinder the exercise of supervisory functions, expose material facts that do not correspond to the truth, even if subject to assessment, on the economic, equity or financial situation of the subjects subject to supervision or, for the same purpose, conceal by other	Art. 2638 c.1-2 c.c.	The rule under analysis punishes several cases: - presentation of material facts that do not correspond to the truth on the economic, equity or financial situation of entities subject to the control of the public supervisory authorities; - intentional realization of the obstructive event through any conduct (active or omissive). The crime under analysis can be committed by those who hold specific subjective qualifications (directors, general managers, managers in charge of preparing the company's accounting

Crime - offence text	Source	Brief description
fraudulent means, in whole or in part, facts that they should have communicated, concerning the situation itself, shall be punished with imprisonment from one to four years. The punishability is also extended to the case in which the information concerns assets owned or administered by the company on behalf of third parties. The same penalty shall be imposed on directors, general managers, managers responsible for preparing the company's accounting documents, statutory auditors and liquidators of companies or entities and other persons subject by law to the public supervisory authorities or bound by obligations towards them, who, in any form, including by omitting the communications due to the aforementioned authorities, consciously hinder their functions. *The penalty is doubled in the case of companies whose securities are listed on regulated markets in Italy or in other European Union countries or which are widely distributed among the public pursuant to Article 116 of the consolidated text referred to in Legislative Decree No. 58 of 24 February 1998.* *For the purposes of criminal law, the resolution authorities and functions referred to in the decree transposing Directive 2014/59/EU are treated in the same way as supervisory authorities and functions.*		documents, statutory auditors and liquidators). It is, therefore, a "proper" crime.
FALSE OR OMITTED DECLARATIONS FOR THE ISSUANCE OF THE PRELIMINARY CERTIFICATE Anyone who, in order to make it appear that the conditions for issuing the preliminary certificate referred to in Article 29 [of Legislative Decree No. 19 of 2 March 2023] have been met, forms documents that are wholly or partially false, alters true documents, makes false declarations or omits relevant information, shall be punished with imprisonment from six months to three years. In the event of a sentence of not less than eight months of imprisonment, the application of the additional	Art. 54 of Legislative Decree no. 19 of 2 March 2023	It is a common crime whose conduct is carried out through the formation of false documents, the alteration of true documents, the explanation of false statements, or the omission of relevant information. The offence is punished by way of specific intent consisting in order to make the conditions for the issuance of the preliminary certificate referred to in Article 29 appear to have been fulfilled; the attempt is configurable.

Crime - offence text	Source	Brief description
penalty referred to in Article 32-bis of the Criminal Code follows.		Paragraph 2 of art. 54 then provides for the application of the ancillary penalty of temporary disqualification from the management offices of legal persons and companies - provided for by art. 32-bis of the Criminal Code - in the event that there is a sentence of imprisonment of more than eight months, thus depriving the convicted person of the ability to exercise, during the disqualification, the office of director, auditor, liquidator, general manager and manager in charge of preparing the company's accounting documents, as well as any other office with power of representation of the legal person or entrepreneur.
ARTICLE 25 QUARTER - OFFENCES FOR THE PURPOSE OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER PROVIDED FOR BY THE PENAL CODE AND SPECIAL LAWS		
SUBVERSIVE ASSOCIATIONS Anyone in the territory of the State who promotes, establishes, organizes or directs associations aimed at violently subverting the economic or social orders established in the State or violently suppressing the political and legal order of the State, shall be punished with imprisonment from five to ten years. Anyone who participates in the associations referred to in the first paragraph shall be punished with imprisonment from one to three years. The penalties shall be increased for those who reconstitute, even under a false name or simulated form, the associations referred to in the first paragraph, whose dissolution has been ordered	Article 270 of the Criminal Code	The rule under analysis, in protecting the integrity of the State against aggressions that tend to violently subvert the internal order, punishes the participation, promotion, establishment, organization and management of criminal associations that have as their objective to: - violently subvert the economic and social order of the State; - violently suppressing the political-legal order of the State. For the purposes of the crime in question, it is necessary that the association has an organization and characteristics such as to make it suitable for achieving the subversive objectives.
ASSOCIATIONS WITH THE PURPOSE OF TERRORISM, INCLUDING INTERNATIONAL TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER	Article 270 bis of the Criminal Code	The law under analysis punishes criminal associations that have "terrorist and

Crime - offence text	Source	Brief description
Anyone who promotes, establishes, organizes, directs or finances associations that propose to carry out acts of violence for the purpose of terrorism or subversion of the democratic order shall be punished with imprisonment from seven to fifteen years. Anyone who participates in such associations is punished with imprisonment from five to ten years. For the purposes of criminal law, the purpose of terrorism also occurs when the acts of violence are directed against a foreign state, an institution and an international body. The confiscation of the things that served or were intended to commit the crime and of the things that are its price, product, profit or that constitute its use, is always obligatory against the convicted.		subversion of the democratic order" purposes. The interest protected by the crime under analysis is, in fact, the Italian constitutional order threatened by acts of terrorism and subversive of the democratic order. In this regard: a) an act with terrorist purposes is an act that has the purpose of intimidating the population or forcing public authorities or an international organization to perform or refrain from carrying out any act or destabilizing or destroying the fundamental political, constitutional, economic and social structures of a country or an international organization; b) an act with subversive purposes of the democratic order is an act that has the purpose of subverting the constitutional order and overwhelming the democratic structure of the State (through the annihilation of its structures). The law under analysis provides for a more severe punishment for those who promote, establish, organize, direct or finance a terrorist association. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
AGGRAVATING AND MITIGATING CIRCUMSTANCES For offences committed for the purpose of terrorism or subversion of the democratic order, punishable by a penalty other than life imprisonment, the penalty is increased by half, unless the circumstance is a constituent element of the offence. Where other aggravating circumstances concur, the increase in penalty provided for the aggravating circumstance referred to in the first paragraph shall be applied first. Mitigating circumstances, other than	Art. 270 bis. 1 of the Criminal Code.	The provision in question contemplates certain special circumstances, both aggravating and mitigating, with regard to crimes committed for the purposes of terrorism or subversion of the democratic order. In particular, an increase of the penalty of up to half is envisaged for all so-called common crimes, when they are committed for the purpose of terrorism or subversion of the democratic order, *i.e*. for all those

Crime - offence text	Source	Brief description
those provided for in Articles 98 and 114, which are concurrent with the aggravating circumstance referred to in the first paragraph, may not be regarded as equivalent to or prevail over the latter and the aggravating circumstances for which the law establishes a penalty of a different kind or determines the extent of such a penalty independently of the ordinary penalty of the offence, and the reductions in sentence are made on the amount of punishment resulting from the increase resulting from the aforementioned aggravating circumstances. For crimes committed for the purpose of terrorism or subversion of the democratic order, without prejudice to the provisions of Article 289-bis, against the competitor who, dissociating himself from the others, strives to prevent the criminal activity from being carried to further consequences, or concretely assists the police and judicial authorities in the collection of decisive evidence for the identification or capture of competitors, the penalty of life imprisonment is replaced by that of imprisonment from twelve to twenty years and the other penalties are reduced from one third to one-half. When the circumstance referred to in the third paragraph occurs, the aggravating circumstance referred to in the first paragraph shall not apply. Except in the case provided for in the fourth paragraph of Article 56, the person guilty of a crime committed for the purpose of terrorism or subversion of the democratic order who voluntarily prevents the event and provides decisive evidence for the exact reconstruction of the fact and for the identification of any competitors is not punishable.		crimes with respect to which the aforementioned purpose is not contemplated among the constituent elements of the relevant incriminating provision. There is also a mitigating circumstance against the current in a crime of terrorism who, dissociating himself from the other associates, works to prevent the criminal activity from being brought to further consequences, or concretely helps the police forces and the judicial authorities in the collection of decisive evidence for the identification and/or capture of the other competitors. In addition, it is maintained, outside the hypotheses of the attempted crime, the non-punishability for the subject who has committed a crime with the purpose of terrorism or subversion of the democratic order, if he has voluntarily prevented the event and, at the same time, has provided evidence functional to the reconstruction of the fact and the identification of any competitors.

Crime - offence text	Source	Brief description
ASSISTANCE TO MEMBERS Anyone who, except in cases of complicity in the crime or aiding and abetting, gives shelter or provides food, hospitality, means of transport, means of communication to any of the persons participating in the associations indicated in articles 270 and 270-bis shall be punished with imprisonment of up to four years. The penalty is increased if the assistance is provided continuously. Anyone who commits the act in favor of a close relative is not punishable.	Article 270 ter of the Criminal Code	The law under analysis punishes those who, even if they are not part of it, give shelter or provide assistance to members of a terrorist association (food, accommodation, means of transport, communication tools). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ENLISTMENT FOR THE PURPOSE OF TERRORISM, INCLUDING INTERNATIONAL TERRORISM Anyone who, except in the cases referred to in Article 270-bis, enlists one or more persons for the commission of 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, shall be punished with imprisonment from seven to fifteen years.	Article 270 quarter of the Criminal Code	The law under analysis punishes those who enlist one or more people for carrying out acts of sabotage of essential public services, for the purpose of terrorism. Essential public services are services considered indispensable to guarantee citizens the enjoyment of constitutionally guaranteed rights. The term "enlistment" means not only the framing of a subject in a real military-type structure, but also the engagement, intense as the achievement of an agreement between the subject who proposes the commission of acts of violence and sabotage and the subject called upon to adhere to such a proposal. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ORGANISATION OF TRANSFERS FOR TERRORIST PURPOSES Except in the cases referred to in Articles 270 bis and 270 quarter, anyone who organises, finances or promotes journeys to foreign territory for the purpose of carrying out conduct for the purpose of terrorism referred to in Article 270 sexies, shall be punished with imprisonment from five to eight years.	Art. 270 quarter. 1 of the Criminal Code.	The rule under analysis punishes the organization, financing or propaganda of trips to foreign territories, instrumental to the commission of terrorist conduct, provided that the offender does not already participate in an association with terrorist purposes or does not carry out, through the organization of such transfers, enlistment activities.
TRAINING FOR ACTIVITIES WITH THE PURPOSE OF TERRORISM, INCLUDING INTERNATIONAL TERRORISM	Article 270 quinquies of	The law under analysis punishes the trainer - i.e. the one who transmits specific notions, training the trained and making

Crime - offence text	Source	Brief description
Anyone who, except in the cases referred to in Article 270-bis, 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, with the purpose of terrorism, even if directed against a foreign State, an institution or an international body, is punished with imprisonment from five to ten years. The same penalty applies to the trained person.	the Criminal Code	them able to perform certain actions - and those who provide instructions on the preparation of explosives and other weapons, as well as on techniques and methods for carrying out acts of violence and sabotage. Punishment is also provided for trained people. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
FINANCING OF CONDUCT FOR TERRORIST PURPOSES Whoever, except in the cases referred to in Articles 270 bis and 270 quarter1, collects, disburses or makes available goods or money, in any way made, intended to be used in whole or in part for the performance of conduct for terrorist purposes referred to in Article 270 sexies shall be punished with imprisonment from seven to fifteen years, regardless of the actual use of the funds for the commission of the aforementioned conduct. Any person who deposits or safeguards the goods or money referred to in the first paragraph shall be punished with imprisonment of between five and ten years.	Art. 270 quinquies. 1 of the Criminal Code.	The rule under analysis punishes the activity of collecting, disbursing or making available any asset, including money, which is intended to allow the performance of conduct for terrorist purposes, and this regardless of the actual use of the asset. The storage or custody of the aforementioned assets is also punished. The crime under analysis can be committed by anyone, as long as he or she does not already participate in an association with terrorist purposes or does not organize, finance or propagandize trips abroad, aimed at carrying out terrorist conduct. It is, therefore, a so-called "common crime".
THEFT OF SEIZED ASSETS OR MONEY Anyone who steals, destroys, disperses, suppresses or deteriorates property or money, subject to seizure to prevent the financing of conduct for terrorist purposes referred to in art. 270 sexies, is punished with imprisonment from two to six years and a fine from 3,000 to 15,000 euros	Art. 270 quinquies. 2 of the Criminal Code.	The rule under analysis criminalizes the theft, destruction, suppression or deterioration of any asset, including money, that has been seized in order to prevent conduct for terrorist purposes. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
POSSESSION OF MATERIAL FOR TERRORIST PURPOSES Whoever, except in the cases referred to in Articles 270-bis and 270-quinquies, knowingly procures or possesses material containing instructions on the preparation or	Art. 270 quinquies. 3 of the Criminal Code.	The rule is subsidiary to the more serious cases referred to in art. 270 bis and 270 quinquies of the Criminal Code and punishes the conduct of those who procure or possess material containing:

Crime - offence text	Source	Brief description
use of deadly weapons referred to in Article 1, first paragraph, of Law No. 110 of 18 April 1975, firearms or other weapons or harmful or dangerous chemical or bacteriological substances, as well as on any other technique or method for carrying out acts of violence or sabotage of essential public services, with terrorist purposes, even if directed against a foreign State, an institution or an international body, is punished with imprisonment from two to six years.		- instructions on the preparation or use of deadly war devices, firearms or other types of weapons, harmful or dangerous chemical or bacteriological substances; - instructions on techniques and methods for carrying out acts of violence or sabotage of essential public services for the purpose of terrorism, including international terrorism. Crime of abstract danger that anticipates protection with respect to the aforementioned cases referred to in art. 270-bis and 270-quinquies of the Criminal Code. This is a specific intentional offence, for the configuration of which it is not necessary for the perpetrator to have carried out acts aimed at committing terrorist offences, the mere availability of the material containing the aforementioned operating instructions being sufficient.
CONDUCT FOR TERRORIST PURPOSES Conduct which, by its nature or context, is likely to cause serious damage to a country or an international organisation and is carried out with the aim of intimidating the population or forcing public authorities or an international organisation to carry out or refrain from carrying out any act or destabilising or destroying fundamental political structures, shall be considered to be terrorist purposes. constitutional, economic and social activities of a country or an international organization, as well as other conduct defined as terrorist or committed for terrorist purposes by conventions or other rules of international law binding on Italy.	Article 270 sexies of the Criminal Code	The provision under analysis provides the definition of conduct with terrorist purposes, applicable to all crimes included in art. 25-quarter Legislative Decree 231/2001.

Crime - offence text	Source	Brief description
TERRORIST OR SUBVERSION ATTACK Anyone who, for the purpose of terrorism or subversion of the democratic order, threatens the life or safety of a person, shall be punished, in the first case, with imprisonment of not less than twenty years and, in the second case, with imprisonment of not less than six years. If the attack on the safety of a person results in a very serious injury, the penalty of imprisonment of not less than eighteen years is applied; if serious injury results, the penalty of imprisonment of not less than twelve years is applied. If the acts referred to in the preceding paragraphs are directed against persons exercising judicial or penitentiary functions or public security in the exercise of or because of their functions, the penalties shall be increased by one third. If the facts referred to in the preceding paragraphs result in the death of the person, life imprisonment shall be imposed in the case of an attempt on life and, in the case of an attempt on safety, imprisonment of thirty years. Mitigating circumstances, other than those provided for in Articles 98 and 114, concurrent with the aggravating circumstances referred to in the second and fourth paragraphs, cannot be considered equivalent or prevailing with respect to these and the reductions in sentence are made on the amount of punishment resulting from the increase resulting from the aforementioned aggravating circumstances.	Article 280 of the Criminal Code	The law under analysis punishes those who, in order to achieve the purposes of terrorism, attack the life or safety of a person. The law provides for an increase in punishment if the attack causes the victim serious or very serious injury. In addition, a further increase in punishment is envisaged if the victims of the attack are people who exercise judicial or penitentiary functions or, again, public security. If the attack results in the death of the victim, life imprisonment or thirty years of imprisonment is applied. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ACT OF TERRORISM WITH DEADLY OR EXPLOSIVE DEVICES Unless the act constitutes a more serious crime, anyone who, for terrorist purposes, performs any act aimed at damaging the movable or immovable property of others, through the use of explosive or otherwise lethal devices, shall be punished with imprisonment from two to five years. For the purposes of this article, explosive	Article 280 bis of the Criminal Code	The rule in question punishes those who, for terrorist purposes, carry out actions aimed at damaging things (movable or immovable) by means of explosives or deadly devices. An increase is envisaged in the event that the act of terrorism is directed against the

Crime - offence text	Source	Brief description
or otherwise lethal devices are understood to mean weapons and similar materials indicated in article 585 and capable of causing significant material damage. If the offence is directed against the seat of the Presidency of the Republic, the Legislative Assemblies, the Constitutional Court, government bodies or in any case bodies provided for by the Constitution or constitutional laws, the penalty shall be increased by up to half. If the act results in danger to public safety or serious damage to the national economy, imprisonment from five to ten years is applied. Mitigating circumstances, other than those provided for in Articles 98 and 114, which are concurrent with the aggravating circumstances referred to in the third and fourth paragraphs, cannot be considered equivalent or prevailing with respect to these, and reductions in sentences shall be made on the amount of punishment resulting from the increase resulting from the aforementioned aggravating circumstances.		seat of the Presidency of the Republic, the Legislative Assemblies, the Constitutional Court, government bodies or in any case bodies provided for by the Constitution or constitutional laws. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ACTS OF NUCLEAR TERRORISM Anyone who, for the purposes of terrorism referred to in Article 270-sexies, shall be punished with imprisonment of not less than fifteen years: 1) procures radioactive material for himself or for others; 2) creates a nuclear device or otherwise comes into possession of it. Anyone who, with the purposes of terrorism referred to in Article 270-sexies, shall be punished with imprisonment of not less than twenty years: 1) uses radioactive material or a nuclear device; 2) uses or damages a nuclear plant in such a way as to release or with the concrete danger that it will release radioactive matter. The penalties referred to in the first and second paragraphs shall also apply when the conduct described therein concerns chemical or bacteriological materials or aggressive agents.	Article 280 ter of the Criminal Code	The provision in question punishes anyone who, for the purpose of terrorism, commits one of the following actions: - procures radioactive matter; - creates a nuclear device or comes into possession of it in any way; - uses radioactive material or a nuclear device; - uses or damages a nuclear plant in such a way as to release or with the concrete danger that it will release radioactive matter. The offence is also integrated when one of the above-mentioned conducts concerns chemical and/or bacteriological materials or aggressive

Crime - offence text	Source	Brief description
KIDNAPPING FOR THE PURPOSE OF TERRORISM OR SUBVERSION Anyone who kidnaps a person for the purpose of terrorism or subversion of the democratic order shall be punished with imprisonment from twenty-five to thirty years. If the kidnapping results in the death, as an unintended consequence of the offender, of the kidnapped person, the culprit is punished with imprisonment of thirty years. If the culprit causes the death of the kidnapped, the penalty of life imprisonment is applied. The competitor who, by dissociating himself from the others, takes steps to ensure that the taxable person regains his freedom is punished with imprisonment from two to eight years; If the taxable person dies as a result of the seizure after release, the penalty is imprisonment from eight to eighteen years. When there is an extenuating circumstance, the penalty provided for in the second paragraph shall be replaced by imprisonment from twenty to twenty-four years; the penalty provided for in the third paragraph shall be replaced by imprisonment from twenty-four to thirty years. If there are several mitigating circumstances, the penalty to be applied as a result of the reductions may not be less than ten years, in the case provided for in the second paragraph, and fifteen years, in the case provided for in the third paragraph.	Article 289 bis of the Criminal Code	The law under analysis punishes those who, for terrorist purposes, carry out a kidnapping. If during the kidnapping, without the hostage-taker's will, the death of the kidnapped person results, the penalty is increased. On the other hand, life imprisonment is provided for if the kidnapper causes the death of the kidnapped person. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
KIDNAPPING FOR THE PURPOSE OF COERCION Whoever, except in the cases indicated in Articles 289-bis and 630, kidnaps a person or holds him in his power by threatening to kill him, injure him or continue to keep him kidnapped in order to coerce 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 perform any act or to abstain from it, making the release of the kidnapped person subject to such action or omission, shall be	Article 289 ter of the Criminal Code	The provision in question punishes those who, outside the cases of kidnapping for the purpose of terrorism or subversion or extortion, kidnap a person or subjugate him, threatening to kill him, to cause injury or to perpetuate his deprivation of liberty, in order to force a third party, both private and public (e.g. a State, an international organization between governments, a group of individuals), to perform a specific

Crime - offence text	Source	Brief description
punished with imprisonment from twenty-five to thirty years. The second, third, fourth and fifth paragraphs of Article 289-bis shall apply. If the offence is minor, the penalties provided for in Article 605 shall be applied , increased from half to two thirds.		act or to refrain from performing it; with the effect of subordinating the release of the kidnapped person to the action or omission aimed at. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
INSTIGATION TO COMMIT ANY OF THE CRIMES PROVIDED FOR BY THE FIRST AND SECOND CHAPTERS Anyone who instigates someone to commit one of the crimes, not culpable, provided for in the first and second chapters of this title, for which the law establishes (the death penalty or) life imprisonment or imprisonment, shall be punished, if the incitement is not accepted, or if the instigation is accepted but the crime is not committed, with imprisonment from one to eight years. However, the penalty to be applied is always less than half of the penalty established for the offence to which the incitement relates.	Article 302 of the Criminal Code	The rule under analysis punishes incitement to commit acts of terrorism, i.e. the attempt to push a subject to commit crimes with the purpose of terrorism and subversion of the democratic order. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
POLITICAL CONSPIRACY BY AGREEMENT When several persons agree to commit one of the offences referred to in Article 302, those who participate in the agreement shall be punished, if the offence is not committed, by imprisonment of between one and six years. For the promoters, the penalty has increased. However, the penalty to be applied is always less than half of the penalty established for the offence to which the agreement relates.	Article 304 of the Criminal Code	The crime in question incriminates the agreement between several people, aimed at committing a (intentional) crime against the international personality of the State or against the internal personality of the State. An increase in punishment is provided for the promoters of the conspiracy. This is a so-called crime of necessary concurrence.
POLITICAL CONSPIRACY BY ASSOCIATION When three or more persons join together for the purpose of committing one of the offences referred to in Article 302, those who promote, constitute or organize the association shall be punished, for that reason alone, with imprisonment from five to twelve years. For the mere fact of participating in the association, the penalty is imprisonment from two to eight years. The heads of the association are subject to the same penalty as the promoters.	Article 305 of the Criminal Code	The rule under analysis incriminates the organization, promotion or establishment of an association between three or more persons, having as its program the commission of a (intentional) crime against the international personality of the State or against the internal personality of the State. At the same time, mere participation in such an association is punishable.

Crime - offence text	Source	Brief description
The penalties are increased if the association tends to commit two or more of the crimes indicated above.		
ARMED BAND: TRAINING AND PARTICIPATION When, in order to commit one of the offences referred to in Article 302, an armed gang is formed, those who promote it or constitute or organize it, shall be subject to imprisonment of between five and fifteen years for that reason alone. For the mere fact of participating in the armed ban, the penalty is imprisonment from three to nine years. The leaders or sponsors of the armed band are subject to the same penalty as the promoters.	Article 306 of the Criminal Code	The rule under analysis punishes the promotion, establishment or organization of an armed gang, aimed at committing a (intentional) crime against the international personality of the State or against the internal personality of the State. At the same time, mere participation in the armed gang is punished.
ASSISTANCE TO CONSPIRACY OR ARMED GANG PARTICIPANTS Anyone who, except in cases of complicity in the crime or aiding and abetting, gives shelter or provides food, hospitality, means of transport, means of communication to any of the persons participating in the association or gang indicated in the two preceding articles, shall be punished with imprisonment of up to two years. The penalty is increased if assistance is provided continuously. Anyone who commits the act in favor of a close relative is not punishable. For the purposes of criminal law, close relatives are understood to mean ascendants, descendants, spouses, the party to a civil union between persons of the same sex, brothers, sisters, relatives in the same degree, uncles and nephews: nevertheless, in the name of close relatives, affinities are not included, when the spouse has died and there are no children.	Article 307 of the Criminal Code	The rule under analysis punishes those who, even if they are not part of it, give shelter or provide assistance (food, lodging, means of transport, communication tools) to the members of an association or an armed gang, with the aim of committing crimes against the international and internal personality of the State. An increase in punishment is envisaged in the event of continuous assistance. Conversely, there is a cause of non-punishability for the person who commits such conduct in favor of a close relative. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
POSSESSION, HIJACKING AND DESTRUCTION OF AN AIRCRAFT Anyone who with violence or threat commits an act aimed at taking possession of an aircraft and anyone with violence, threat or fraud commits an act aimed at hijacking or destroying an aircraft is punished with imprisonment from 7 to 21 years. The penalty is increased if the perpetrator achieves the intent.	Art. 1 L. 342/1976	The rule under analysis punishes the performance, with violence or threat, of acts aimed at taking possession of an aircraft or acts aimed at hijacking or destroying it, carried out with threat or fraud. An increase in punishment is envisaged, differently graduated, where the criminal action causes:

Crime - offence text	Source	Brief description
The penalty may not be less than 12 years' imprisonment if the act results in bodily injury to passengers or crew members. The penalty of imprisonment from 24 to 30 years is applied if the fact results in the death of one or more people		a) possession, damage or destruction of the aircraft; b) the death of one or more people; c) personal injury to passengers or crew members. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
DAMAGE TO GROUND INSTALLATIONS Anyone who, in order to hijack or destroy an aircraft, damages ground installations relating to air navigation or alters the manner in which they are used shall be punished with the penalties indicated in the previous article.	Art. 2 L. 342/1976	The standard under analysis punishes damage to ground installations related to air navigation or the alteration of their functionality and methods of use, with the aim of hijacking or destroying an aircraft. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
PENALTIES Anyone who, by violence or threat, takes possession of a ship or a fixed installation or exercises control over it shall be punished with imprisonment from eight to twenty-four years. 2. The same penalty shall apply, if the act is such as to endanger the safety of the navigation of a ship or the safety of a fixed installation, any person who: (a) destroys or damages the ship or its cargo or installation; (b) destroys or seriously damages maritime navigation equipment or services, or seriously impairs its operation; c) intentionally communicates false information relating to navigation; d) commits acts of violence against a person on board the ship or installation; 3. Any person who threatens to commit one of the acts referred to in letters a), b), and d) of paragraph 2 shall be punished with imprisonment from one to three years. 4. Anyone who, in committing one of the acts referred to in paragraphs 1 and 2, causes the death of a person shall be punished with life imprisonment. 5. Any person who, in committing one of the acts referred to in paragraphs 1 and 2, causes bodily injury to each person shall be punished in accordance with	Art. 3 L. 422/1989	The rule under analysis criminalizes the possession of a ship or a fixed installation, as well as the exercise of a hostile and de facto power over it. Similarly, anyone who endangers the safety of a ship or a fixed installation by carrying out one of the following acts is punished: a) destruction or damage to the ship (or its cargo) or installation; b) destruction, serious damage or impairment of the functionality of maritime navigation equipment or services; c) voluntary communication of false information relating to navigation; d) violence against a person on board the ship or installation. The conduct of those who threaten to: a) destroy or damage a ship or fixed installation; b) destroy, damage or seriously alter the operation of maritime navigation equipment or services; c) committing acts of violence against those on board a ship or installation.

Crime - offence text	Source	Brief description
Articles 582 and 583 of the Criminal Code, but the penalties shall be increased. 6. When, due to the manner of the action and the tenuousness of the damage, or the fact is minor, the penalties indicated in paragraphs 1 and 2 shall be reduced from one third to two thirds. 7. The provisions of this article shall not apply when the act is provided for as a more serious offence by another provision of law.		The penalty is substantiated where one of the aforementioned actions resulted in the death of a person or bodily injury. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
REPRESSION OF TERRORIST FINANCING An offence under this Convention shall be committed by any means, directly or indirectly, unlawfully and intentionally, by providing or collecting funds with the intent to use them or knowing that they are intended to be used, in whole or in part, in order to carry out: (a) an act which constitutes an offence under and as defined in one of the Treaties listed in the Annex; or (b) any other act intended to cause death or serious bodily injury to a civilian, or to any other person who is not an active party in situations of armed conflict, when the purpose of such act, by its nature or context, is to intimidate a population, or to compel a government or an international organization to do or refrain from doing anything. 2. (a) In depositing its instruments of ratification, acceptance, approval or accession, a State Party which is not a party to one of the treaties listed in the Annex may declare that, in applying this Convention to the State Party, the treaty shall be deemed not to be included in the Annex referred to in subparagraph 1, introductory part (a). The declaration shall cease to have effect as soon as the treaty enters into force in the State Party, which shall notify the depositary; (b) when a State Party ceases to be a party to one of the treaties listed in the Annex, it may make a declaration concerning the treaty as provided for in this Article. 3. For an act to constitute one of the offences referred to in paragraph 1, it is not necessary that the funds are	Art. 2 New York Convention of 9.12.1999	The provision in question punishes, even by way of attempt, the voluntary conduct of those who, by any means and even indirectly, give or collect funds (goods or money), intended or who know to be intended to allow the fulfillment, even if only in part, of: - a terrorist act, as defined by relevant international law; - any act aimed at causing death or serious injury to a person who does not have an active part in situations of armed conflict, committed with the aim of intimidating a population, obliging a government or an international organization to perform or refrain from performing a specific act. The crime is integrated even where there has been no effective use of the aforementioned funds. In addition, anyone who is: it is an accomplice in terrorist financing, even if only attempted; organizes or directs other persons in order to commit the crime of financing, including in the form of an attempt; contributes to the commission of this crime, with a group of people acting with a common goal. To this end, the contribution must tend to facilitate the criminal activity or purpose of the group and must be supported by a significant volitional component (i.e. the full awareness of

Crime - offence text	Source	Brief description
actually used to commit one of the offences referred to in paragraph 1, introductory paragraph (a) or (b). 4. Any person who attempts to commit the offence referred to in paragraph 1 of this article shall also commit an offence. 5. A criminal offence shall also be committed by any person who: (a) takes part as an accomplice in the commission of an offence in accordance with subsections 1 or 4 of this section; (b) arranges or directs any other person to commit an offence referred to in subsections 1 or 4 of this section; (c) contributes to the commission of one or more offences, as provided for in subsections 1 or 4 of this section, with a group of persons acting for a common purpose. This contribution must be intentional and: (i) it must be carried out in order to facilitate the criminal activity or purpose of the group, where such activity or purpose involves the commission of an offence as provided for in paragraph 1 of this article; o (ii) must be provided with full knowledge that the group's intent is to commit a criminal offense, as provided for in paragraph 1 of this article.		contributing to the group's mission in providing or raising funds for the commission of terrorist acts). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ARTICLE 25 QUARTER 1 - PRACTICES OF MUTILATION OF THE FEMALE GENITAL ORGANS		
FEMALE GENITAL MUTILATION PRACTICES Anyone who, in the absence of therapeutic needs, causes mutilation of the female genital organs is punished with imprisonment from four to twelve years. For the purposes of this article, the practices of mutilation of the female genital organs are understood to include clitoridectomy, excision and infibulation and any other practice that causes effects of the same type. Any person who, in the absence of therapeutic needs, causes, in order to impair sexual functions, injuries to the female genital organs other than those indicated in the first paragraph, resulting in a disease in the body or	Article 583 bis of the Criminal Code	The rule in question protects women, with particular attention to their intimate sphere. The offended person is the woman, regardless of her age. It should be emphasized, however, that the conduct envisaged in the first paragraph consists of the "mutilation of the female genital organs", as defined in the final part of the same paragraph. The conduct provided for in the second paragraph, on the other hand, is more generic, since all activities harmful to the

Crime - offence text	Source	Brief description
mind, shall be punished with imprisonment from three to seven years. The penalty is reduced by up to two-thirds if the injury is minor. The penalty shall be increased by one third when the practices referred to in the first and second paragraphs are committed to the detriment of a minor or if the act is committed for profit. The conviction or the application of the penalty at the request of the parties pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in this article entails, if the act is committed by the parent or guardian, respectively: 1) the forfeiture of the exercise of parental responsibility; 2) perpetual interdiction from any office pertaining to guardianship, curatorship and support administration. The provisions of this article shall also apply when the act 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 such a case, the offender shall be punished at the request of the Minister for Justice.		female genital organs other than those already indicated in the first paragraph are punished. However, an element in both paragraphs is the absence of therapeutic needs. The penalty for this offence increases if the victim is a minor or if the offence is committed for profit.
ARTICLE 25 QUINQUIES - OFFENCES AGAINST THE INDIVIDUAL PERSONALITY		
REDUCTION OR MAINTENANCE IN SLAVERY OR SERVITUDE Anyone who exercises powers over a person corresponding to those of the right to property or anyone who reduces or maintains a person in a state of continuous subjection, forcing him or her to perform work or sexual services or begging or in any case to carry out illegal activities that involve his exploitation or to undergo the removal of organs, is punished with imprisonment from eight to twenty years. Reduction or maintenance in a state of subjection takes place when the conduct is carried out through violence, threat, deception, abuse of authority or taking advantage of a situation of vulnerability, physical or	Article 600 of the Criminal Code	The rule under analysis punishes those who reduce or maintain a person in conditions of slavery or servitude. The same rule under analysis states that reducing a person to a state of slavery or servitude implies that the victim is treated as the property of the offender, that he is placed in a state of continuous subjection and that he is forced to impose work and sexual services or begging, up to the point of even committing illegal activities or undergoing the removal of organs.

Crime - offence text	Source	Brief description
mental inferiority or a situation of need, or through the promise or giving of sums of money or other advantages to those who have authority over the person.		The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
CHILD PROSTITUTION Anyone who: 1) recruits or induces a person under the age of eighteen to prostitute is punished with imprisonment from six to twelve years and a fine from € 15,000 to € 150,000; 2) facilitates, exploits, manages, organizes or controls the prostitution of a person under the age of eighteen, or otherwise profits from it. Unless the fact constitutes a more serious crime, anyone who performs sexual acts with a minor between the ages of fourteen and eighteen, in exchange for a consideration in money or other benefits, even if only promised, is punished with imprisonment from one to six years and a fine from € 1,500 to € 6,000	Article 600 bis of the Criminal Code	The rule under analysis punishes the conduct of those who: a) recruits or induces a minor person into prostitution; b) facilitates, exploits, manages, organizes or controls the prostitution activity of a minor. The rule under analysis, moreover, also punishes the "customer", i.e. the person who, in exchange for a consideration in money or other benefits, performs sexual acts with a person whose age is between fourteen and eighteen years old. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
CHILD PORNOGRAPHY Anyone who: 1) uses minors under the age of eighteen, performs pornographic exhibitions or shows or produces pornographic material; 2) recruits or induces minors under the age of eighteen to participate in pornographic exhibitions or shows or otherwise derives profit from such shows)). The same penalty applies to those who trade in the pornographic material referred to in the first paragraph. Anyone who, except in the cases referred to in the first and second paragraphs, by any means, including by electronic means, distributes, disseminates, disseminates or advertises the pornographic material referred to in the first paragraph, or distributes or disseminates news or information aimed at the solicitation or sexual exploitation of minors under the age of eighteen, shall be punished with imprisonment from one to five years and a fine from five million to one hundred million lire.	Article 600 ter of the Criminal Code	The rule under analysis punishes the subject who: a) he creates pornographic exhibitions and shows using underage subjects; b) recruits or induces minors to participate in pornographic exhibitions or shows; c) he profits from pornographic exhibitions and shows with underage subjects; d) it trades in pornographic material with the theme of exhibitions and shows by minors; e) disseminates, disseminates or advertises, even electronically, pornographic material with the theme of exhibitions and shows by minors; f) disseminates or distributes news in order to solicit or exploit minors for sexual activities; g) outside the cases listed above, sells or offers, even free of charge, pornographic material with the theme of exhibitions and shows by minors;

Crime - offence text	Source	Brief description
Anyone who, outside the cases referred to in the first, second and third paragraphs, offers or transfers to others, even free of charge, the pornographic material referred to in the first paragraph, shall be punished with imprisonment of up to three years and a fine from € 1,549 to € 5,164. In the cases provided for in the third and fourth paragraphs, the penalty shall be increased by no more than two thirds if the material is of a large quantity. Unless the fact constitutes a more serious crime, anyone who attends pornographic exhibitions or shows involving minors under the age of eighteen is punished with imprisonment of up to three years and a fine of between € 1,500 and € 6,000. For the purposes of this section, child pornography means any depiction, by any means, of a child under the age of eighteen engaged in explicit sexual activity, real or simulated, or any depiction of the sexual organs of a child under the age of eighteen for sexual purposes		h) attends pornographic exhibitions or shows in which minors are involved. According to the last paragraph of the law under analysis, child pornography means any representation (of any nature) of minors under the age of eighteen involved in explicit, real or simulated sexual activities. The concept of child pornography also includes the representation, for sexual purposes, of the sexual organs of a minor under the age of eighteen. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
POSSESSION OF OR ACCESS TO PORNOGRAPHY Anyone who, outside the cases provided for in Article 600-ter, knowingly procures or possesses pornographic material made using minors under the age of eighteen, shall be punished with imprisonment of up to three years and a fine of not less than € 1,549.00. The penalty shall be increased by no more than two-thirds if the material held is of a large quantity. Except in the cases referred to in the first subparagraph, any person, by means of The use of 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 is punished with imprisonment of up to two years and a fine of not less than € 1,000.00.	Article 600 quarter of the Criminal Code	The law punishes: - all those who knowingly procure and possess pornographic material involving minors under the age of eighteen; - intentional access to pornographic material involving minors under the age of eighteen. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
VIRTUAL PORNOGRAPHY The provisions of Articles 600-ter and 600-quarter shall also apply when the pornographic material represents virtual images made using images of minors under the age of eighteen or parts thereof, but the penalty shall be reduced by one third. Virtual images are images created with graphic processing techniques that are not associated in whole or in part with real situations, whose quality of representation makes non-real situations appear as real.	Article 600 quarter 1 of the Criminal Code	The law punishes individuals who create, distribute, purchase and possess virtual pornographic material. Virtual pornographic material means material made with graphic processing techniques not associated with real situations. The quality of realization must be such as to make situations appear as real which, in truth, are not real. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
TOURISM INITIATIVES AIMED AT EXPLOITING CHILD PROSTITUTION Anyone who organizes or promotes trips aimed at the use of prostitution activities to the detriment of minors or in any case including such activity is punished with imprisonment from six to twelve years and a fine from thirty million to three hundred million lire.	Article 600 quinquies of the Criminal Code	The law under analysis punishes the organization and advertising of sexual trips with minors. In fact, the person who organizes or promotes trips aimed at the use of prostitution activities to the detriment of minors is punished. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
HUMAN TRAFFICKING Anyone who recruits, introduces into the territory of the State, transfers even outside it, transports, cedes authority over the person, hosts one or more persons who are in the conditions referred to in Article 600, or carries out the same conduct on one or more persons, by means of deception, violence, threatening, abusing authority or taking advantage of a situation of vulnerability, physical, psychological inferiority or necessity, or through the promise or giving of money or other advantages to the person who has authority over it, in order to induce or force them to work, sexual or begging or in any case to carry out illegal activities that involve their exploitation or to undergo organ harvesting. The same penalty shall apply to anyone who, even outside the procedures referred to in the first	Article 601 of the Criminal Code	The rule under analysis punishes those who: a) recruits, introduces into the State or brings out of it, transports, cedes, houses a person reduced to slavery or servitude; b) carries out the above conducts through deception or threat, violence or abuse of authority or, again, taking advantage of conditions of vulnerability, need or promise of money in order to induce or force victims to perform work, sexual services or begging or in any case to carry out illegal activities that involve their exploitation or to submit to the removal of organs. An increase in punishment is provided for in the event that the conduct described above is carried out by the master or an officer of a national or foreign ship.

Crime - offence text	Source	Brief description
paragraph, carries out the conduct provided for therein against a minor. The penalty for the master or officer of a national or foreign vessel who commits or contributes to any of the acts referred to in the first or second paragraph shall be increased by up to one third. A member of the crew of a national or foreign ship destined, before departure or during navigation, to the voyage shall be punished, even if no act provided for in the first or second paragraph or slave trade has been committed, with imprisonment from three to ten years.		The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
PURCHASE AND ALIENATION OF SLAVES Whoever, except in the cases indicated in Article 601, acquires or alienates or transfers a person who is in one of the conditions referred to in Article 600 shall be punished with imprisonment from eight to twenty years.	Article 602 of the Criminal Code	The rule under analysis punishes those who buy or sell people who are in a condition of slavery or servitude. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ILLEGAL INTERMEDIATION AND LABOUR EXPLOITATION Unless the act constitutes a more serious crime, anyone who: 1) recruits labor in order to allocate it to work for third parties in conditions of exploitation, taking advantage of the workers' state of need, is punished with imprisonment from one to six years and a fine from € 500 to € 1,000 for each worker recruited; 2) uses, hires or employs labour, including through the intermediation activity referred to in number 1), subjecting workers to conditions of exploitation and taking advantage of their state of need. If the acts are committed by violence or threat, the penalty of imprisonment from five to eight years and a fine of €1,000 to €2,000 are applied for each worker recruited. For the purposes of this article, the existence of one or more of the following conditions constitutes an indication of exploitation: 1) the repeated payment of wages in a manner that is clearly different from the national or territorial collective agreements stipulated	Article 603-bis of the Criminal Code	The case of illegal intermediation involves two distinct situations. In the first, the activity of recruiting labor in order to allocate it to work for third parties in conditions of exploitation, taking advantage of the workers' state of need, is punished. In the second situation, anyone who uses, hires or employs workers by subjecting them to unacceptable conditions of exploitation by taking advantage of their conditions of need is punished. The legislator wanted to punish not only those who recruit exploited workers, but also those who use them. The perpetrator of the crime can be anyone. An aggravating circumstance is the fact that the recruiter or user of exploited labour acts by means of violence or threat. In the penultimate paragraph of the provision under analysis, the legislator wanted to list some "indices", in the

Crime - offence text	Source	Brief description
by the most representative trade unions at national level, or in any case disproportionate to the quantity and quality of the work performed; 2) the repeated violation of the legislation relating to working hours, rest periods, weekly rest, compulsory leave, holidays; 3) the existence of violations of the rules on safety and hygiene in the workplace; 4) the subjection of the worker to degrading working conditions, methods of surveillance or housing situations. The following constitute a specific aggravating circumstance and entail an increase in the penalty from one third to one-half: 1) the fact that the number of workers recruited is greater than three; 2) the fact that one or more of the recruited subjects are minors of non-working age; 3) having committed the act by exposing the exploited workers to situations of serious danger, having regard to the characteristics of the services to be performed and the working conditions.		presence of which it is possible to have the reasonable certainty of the commission of an activity of exploitation of labor. These are mere symptomatic elements, which do not exhaust the broad and complex concept of exploitation. If there are more than three workers exploited, or have not reached the age of majority or have been exposed to serious danger, the offender will be subjected to a penalty increased from one third to one half compared to that provided for in the previous paragraphs.
SOLICITATION OF MINORS Any person who, for the purpose of committing the offences referred to in Articles 600, 600-bis, 600-ter and 600-quarter, even if they relate to the pornographic material referred to in Article 600-quarter.1, 600-quinquies, 609-bis, 609-quarter, 609-quinquies and 609-octies, lures a minor under the age of sixteen, shall be punished, if the act no longer constitutes a serious offence, with imprisonment from one to three years. Solicitation means any act aimed at stealing the trust of the minor through artifice, flattery or threats also carried out through the use of the internet or other networks or means of communication. The penalty is increased: 1. if the offence is committed by several persons together; 2. if the crime is committed by a person who is part of a criminal association and in order to facilitate its activity; 3. if the fact, due to the repetition of the conduct, causes serious harm to the minor;	Article 609 - undecies of the Criminal Code	The law under analysis punishes the solicitation of minors, meaning all activities aimed at persuading, inducing, attracting and convincing a minor person to undergo all the activities described above (by way of example, the creation of pornographic material, the reduction to a state of slavery or servitude, the consummation of sexual relations with customers, etc.). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime". With a view to greater protection of the minor, the law lists a series of aggravating circumstances.

Crime - offence text	Source	Brief description
4. if the fact endangers the life of the minor.		
ARTICLE 25 SEXIES - OFFENCES OF MARKET ABUSE		
MISUSE OR UNLAWFUL DISCLOSURE OF INSIDE INFORMATION. RECOMMENDING OR INDUCING OTHERS TO COMMIT INSIDER DEALING Anyone who, being in possession of inside information by virtue of his or her status as a member of the issuer's administrative, management or control bodies, participation in the issuer's capital, or the exercise of a job, profession or function, shall be punished with imprisonment from two to twelve years and a fine of between € 20,000.00 and € 3,000,000.00 to € 3,000,000.00 also public, or of an office: (a) buys, sells or carries out other transactions, directly or indirectly, on his own account or on behalf of third parties, in financial instruments using the same information; (b) communicate that information to others, outside the normal exercise of his or her employment, profession, function or office or a market sounding carried out in accordance with Article 11 of Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014; c) recommends or induces others, on the basis of them, to carry out any of the operations indicated in letter a). The same penalty referred to in paragraph 1 shall apply to any person who, being in possession of inside information due to the preparation or execution of criminal activities, performs any of the actions referred to in paragraph 1. Except in cases of complicity in the offences referred to in paragraphs 1 and 2, any person shall be punished with imprisonment from one year and six months to ten years and a fine of between € 20,000.00 and € 2,500,000.00 who, being in possession of inside information for reasons other than those indicated in paragraphs 1 and 2 and knowing the privileged nature of such information, commits any of the acts referred	Art. 184 T.U.F.	The offence punishes those who, by virtue of their role/function within the Company, use inside information that they have come into possession of and carry out one of the following operations: a) purchase, sale or other transactions in financial instruments issued by the company or by group companies; b) communication of information to other subjects outside the ordinary exercise of work; c) recommendation to others or inducement of other persons to buy, sell or carry out other transactions on financial instruments issued by the company or by companies of the group. The crime also punishes the conduct described in the previous point committed by the so-called "Criminal Investigation". *secondary* insider, which is the person who: - although not falling within the cases described in the previous point (c.d. primary insider) is in possession of inside information; - is aware of the privileged nature of information. The interest protected by this rule is the transparency and proper functioning of the financial markets. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
to in paragraph 1.In the cases referred to in paragraphs 1, 2 and 3, the penalty of a fine of up to three times or up to the greater amount of ten times the product or profit obtained from the offence when, due to the significant offensiveness of the act, the personal qualities of the offender or the extent of the product or profit obtained from the offence, it appears inadequate even if applied to the maximum. The provisions of this Article shall also apply where the facts referred to in paragraphs 1, 2 and 3 relate to conduct or transactions, including bids, relating to auctions on an authorised auctioning platform, such as a regulated market for emission allowances or other related auctioned products, including where the auctioned products are not financial instruments, pursuant to Commission Regulation (EU) No 1031/2010 of 12 November 2010.		
MARKET MANIPULATION Anyone who spreads false news or carries out simulated transactions or other artifices concretely suitable for causing a significant alteration in the price of financial instruments, is punished with imprisonment from one to six years and a fine from € twenty thousand to € five million. A person who has committed the act through orders to trade or transactions carried out for legitimate reasons and in accordance with accepted market practice, pursuant to Article 13 of Regulation (EU) No 596/2014, shall not be punished. The judge may increase the fine up to three times or up to the greater amount of ten times the product or profit obtained from the crime when, due to the significant offensiveness of the act, the personal qualities of the offender or the extent of the product or profit obtained from the crime, it appears inadequate even if applied to the maximum.	Art. 185 of the Consolidated Law on Finance	The rule punishes conduct aimed at causing a significant alteration in the price of financial instruments through: a) the dissemination of false news to a wide and indistinct audience of recipients; b) the implementation of simulated or fictitious transactions capable of generating in the market the belief that certain transactions can be carried out which, subsequently, prove to be without any foundation. The interest protected by this rule is the transparency and proper functioning of the financial markets. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ABUSE AND UNLAWFUL DISCLOSURE OF INSIDE INFORMATION	Art. 187 bis T.U.F.	The abuse of privileged information constitutes a criminal offence pursuant to

Crime - offence text	Source	Brief description
Without prejudice to criminal penalties when the act constitutes a criminal offence, anyone who violates the prohibition of insider dealing and unlawful disclosure of inside information laid down in Article 14 of Regulation (EU) No 596/2014 shall be punished with an administrative fine of between € twenty thousand and five million. 2.Omitted... 3.Omissis... 4.Omitted... 5. The administrative fines provided for in this article shall be increased up to three times or to the greater amount of ten times the profit obtained or the losses avoided as a result of the offence when, taking into account the criteria listed in Article 194-bis and the extent of the proceeds or profits of the offence, they appear to be inadequate even if applied to the maximum. 6. For the cases provided for in this article, the attempt is equivalent to consummation.		Article 184 of the T.U.F., while it determines an administrative offence pursuant to this rule. The power to impose the administrative sanction is entrusted to CONSOB.
MARKET MANIPULATION 1.Without prejudice to criminal penalties where the act constitutes a criminal offence, any person who violates the prohibition of market manipulation laid down in Article 15 of Regulation (EU) No 596/2014 shall be punished with an administrative fine of between € twenty thousand and € five million. 2.Si provision of Article 187-bis, paragraph 5 shall apply. 3.Omissis... 4.Any person who proves that he or she acted for legitimate reasons and in accordance with accepted market practices in the market concerned shall not be subject to an administrative penalty pursuant to this article. 5.Omitted...	Art. 187 ter T.U.F.	Market manipulation constitutes a criminal offence pursuant to Article 185 of the T.U.F., while it determines an administrative offence pursuant to this rule. The power to impose the administrative sanction is entrusted to CONSOB.

Crime - offence text	Source	Brief description
6.Omissis... 7.Omitted...		
ARTICLE 25 SEPTIES - OFFENCES OF MANSLAUGHTER OR SERIOUS OR VERY SERIOUS INJURIES COMMITTED IN VIOLATION OF THE RULES ON THE PROTECTION OF HEALTH AND SAFETY AT WORK		
MANSLAUGHTER Anyone who causes the death of a person through negligence is punished with imprisonment from six months to five years. If the act is committed in violation of the rules for the prevention of accidents at work, the penalty is imprisonment from two to seven years. If the offence is committed in the abusive exercise of a profession for which a special qualification from the State or a health profession is required, the penalty is imprisonment from three to ten years. In the case of death of several people, or death of one or more people and injuries of one or more people, the penalty that should be imposed for the most serious of the violations committed is applied increased by up to three times, but the penalty cannot exceed fifteen years.	Article 589 of the Criminal Code	The crime under analysis punishes anyone who causes the death of a person "through fault". In a nutshell, the subject does not intend to commit a homicide, but determines the event due to negligence, imprudence or inexperience or, again, due to non-compliance with laws, regulations, orders and disciplines. The first paragraph provides for a higher penalty in the event that the homicide occurs due to failure to comply with the rules for the prevention of accidents at work. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
CULPABLE BODILY INJURY *Anyone who causes personal injury to others through negligence shall be punished with imprisonment of up to three months or a fine of up to two hundred thousand lire.* *If the injury is serious, the penalty is imprisonment from one to six months or a fine from eighty thousand to four hundred thousand lire; if it is very serious, imprisonment from three months to two years or a fine from two hundred thousand to eight hundred thousand lire.* If the acts referred to in the second paragraph are committed in violation of the rules for the prevention of accidents at work, the penalty for serious injuries is imprisonment from three months to one year or a fine	Article 590 c.3 of the Criminal Code	The good protected by this rule is personal physical integrity. The term "personal injury" refers to any violent tampering with the person of another, from which an illness arises. "Disease" is a pathological process, acute or chronic, localized or widespread, which involves a functional impairment of the body. Paragraph 3 punishes the conduct of those who, by violating the rules for the prevention of accidents, cause culpable personal injury to others. Culpable injury occurs when the offender causes personal injury as a result of negligence, imprudence, incompetence or violation of laws, regulations, orders or disciplines.

Crime - offence text	Source	Brief description
from € 500 to € 2,000 and the penalty for very serious injuries is imprisonment from one to three years. *If the acts referred to in the second paragraph are committed in the abusive exercise of a profession for which a special qualification from the State or a medical profession is required, the penalty for serious injuries shall be imprisonment from six months to two years and the penalty for very serious injuries shall be imprisonment from one year and six months to four years.* *In the case of injuries to more than one person, the penalty that should be imposed for the most serious of the violations committed is applied, increased up to three times; but the penalty of imprisonment cannot exceed five years.* *The offence is punishable upon complaint by the injured party, except in the cases provided for in the first and second paragraphs, limited to acts committed in violation of the rules for the prevention of accidents at work or relating to occupational hygiene or which have led to an occupational disease.*		Injuries can be: a) mild: if they result in an illness or an inability to attend to ordinary occupations that does not exceed forty days; b) serious: if the act results in an illness that endangers the life of the injured person, or an illness or inability to attend to ordinary occupations for a period of more than forty days, or if the fact produces the permanent weakening of a sense or an organ; c) very serious: if the fact results in a disease that is certainly or probably incurable, the loss of a sense, the loss of a limb, or a mutilation that makes the limb useless, or the loss of the use of an organ or the ability to procreate, or a permanent and serious difficulty of speech. And again, in cases where it causes the deformation or permanent scarring of the face. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ARTICLE 25 OCTIES - RECEIVING STOLEN GOODS, MONEY LAUNDERING AND USE OF MONEY, GOODS OR UTILITIES OF ILLEGAL ORIGIN, AS WELL AS SELF-LAUNDERING		
RECEIVING STOLEN GOODS Except in cases of complicity in the crime, whoever, in order to procure a profit for himself or others, buys, receives or conceals money or things deriving from any crime, or in any case interferes in having them acquired, received or concealed, shall be punished with imprisonment from two to eight years and with a fine from five hundred thousand to ten million lire. The penalty is increased when the act concerns money or things deriving from crimes of aggravated robbery pursuant to Article 628, third paragraph, of aggravated extortion pursuant to Article 629, second paragraph, or	Article 648 of the Criminal Code	The crime of receiving stolen goods is a crime against property, as the material object of this criminal offence is money or other things deriving from the crime. A fundamental aspect of receiving stolen goods is the so-called predicate crime. In addition to intentional and negligent crimes, contraventions punishable by imprisonment for a maximum of one year or a minimum of six months may also constitute a predicate offence for receiving stolen goods.

Crime - offence text	Source	Brief description
of aggravated theft pursuant to Article 625, first paragraph, no. 7-bis). The penalty is imprisonment from one to four years and a fine from €300 to €6,000 when the fact concerns money or things deriving from a contravention punishable by imprisonment exceeding a maximum of one year or a minimum of six months. The penalty is increased if the act is committed in the exercise of a professional activity. If the fact is particularly tenuous, the penalty of imprisonment of up to six years and a fine of up to € 1,000 in the case of money or things deriving from a crime and the penalty of imprisonment of up to three years and a fine of up to € 800 in the case of money or things deriving from a contravention are applied. The provisions of this article also apply when the perpetrator of the crime from which the money or things come is not imputable or is not punishable or when there is no condition of admissibility related to this crime.		The recipient must not have taken part in the commission of the predicate crime, otherwise it would no longer be a matter of receiving stolen goods, but rather of complicity in the predicate crime itself. With reference, on the other hand, to conduct, it consists in buying, receiving or concealing money or things deriving from any crime, or in interfering in having them acquired, received or concealed by third parties. More precisely: a) Buying means, according to some authors, buying in the technical sense, while, according to other authors and for the prevailing jurisprudence, any acquisition resulting from a legal transaction (even other than the sale) suitable for making the thing of illicit origin enter the agent's possession would be sufficient b) to receive indicates a conduct complementary to that of purchase which, according to some authors, consists in acquiring possession or material availability of the thing; c) to conceal means to hide the thing after having purchased or received it; d) interference consists of a mediation activity and does not imply that the thing must then necessarily be purchased by the third party, since even the interest in order to make him acquire it is sufficient for the crime in question to exist. The perpetrator of the crime of receiving stolen goods can be anyone, excluding only the perpetrator of the predicate crime or the competitor in it.
RECYCLING Except in cases of complicity in the crime, anyone who replaces or transfers money, goods or other benefits deriving from the crime, or carries out other operations in relation to them, in such a way as to hinder the identification of their criminal origin, is punished with	Article 648 bis of the Criminal Code	The crime of money laundering is a so-called "multi-offensive" crime, in the sense that it affects and damages several interests protected by the law.

Crime - offence text	Source	Brief description
imprisonment from four to twelve years and a fine from € 5,000 to € 25,000. The penalty is imprisonment from two to six years and a fine from €2,500 to €12,500 when the fact concerns money or things deriving from a contravention punishable by imprisonment exceeding a maximum of one year or a minimum of six months. The penalty is increased when the act is committed in the exercise of a professional activity. The penalty is reduced if the money, goods or other benefits derive from a crime for which the penalty of imprisonment is established for a maximum of five years. The last paragraph of Article 648 shall apply.		In particular, the latter are both the administration of justice and the patrimony. A fundamental aspect of money laundering is the so-called predicate crime. In addition to intentional crimes, culpable crimes and contraventions punishable by imprisonment for a maximum of one year or a minimum of six months, in addition to intentional crimes, may also constitute a prerequisite crime for money laundering. What differentiates money laundering from receiving stolen goods is the active conduct of the perpetrator, aimed at hindering the identification of the criminal origin of money, goods or other utilities. More precisely: a) substitution is identified with the activity aimed at separating any connection with the crime. This can be a banking, financial or commercial activity (e.g. investing money in government bonds, shares, jewellery or other luxury goods). b) the transfer coincides with the transfer from one subject to another of the values of illicit origin (e.g. change of ownership of a property or a package of securities); c) Finally, any activity is a general stylistic formula to indicate any action of the author aimed at hindering the identification of the illicit provenance. The perpetrator of the crime of money laundering can be anyone, excluding only the perpetrator of the predicate crime or the competitor in it.
USE OF ILLICIT MONEY, GOODS OR UTILITIES Anyone who, except in cases of complicity in the crime and in the cases provided for in Articles 648 and 648-bis, uses money, goods or other benefits deriving from a crime in economic or financial activities, shall be	Article 648 ter of the Criminal Code	The legislator, with the introduction of this crime, wanted to punish conduct that differs from those prosecuted by the crimes of money laundering and receiving stolen goods. This is evident from reading

Crime - offence text	Source	Brief description
punished with imprisonment from four to twelve years and a fine from € 5,000 to € 25,000. The penalty is imprisonment from two to six years and a fine from €2,500 to €12,500 when the fact concerns money or things deriving from a contravention punishable by imprisonment exceeding a maximum of one year or a minimum of six months. The penalty is increased when the act is committed in the exercise of a professional activity. The penalty is reduced in the case referred to in the fourth paragraph of Article 648. The last paragraph of Article 648 shall apply.		the text of the law which states: "*except in cases of complicity in the crime and the cases provided for by articles 648 and 648-bis*". The term "employment" has a broad scope, encompassing any form of use of illicit capital, regardless of any profit received. The conduct refers to any sector capable of making a profit (economic or financial activities), such as brokerage activities or those relating to the circulation of money or securities. The perpetrator of the crime under analysis can be anyone, excluding only the perpetrator of the predicate crime or the competitor in it. In addition to intentional and negligent crimes, contraventions punishable by imprisonment for a maximum of one year or a minimum of six months may also constitute a predicate offence for the use of money, goods or other utilities of illicit origin.
SELF-LAUNDERING The penalty of imprisonment from two to eight years and a fine from € 5,000 to € 25,000 is applied to anyone who, having committed or contributed to committing a crime, uses, replaces, transfers, in economic, financial, entrepreneurial or speculative activities, the money, goods or other benefits deriving from the commission of such crime, in such a way as to concretely hinder the identification of their criminal origin. The penalty is imprisonment from one to four years and a fine from €2,500 to €12,500 when the fact concerns money or things deriving from a contravention punishable by imprisonment exceeding a maximum of one year or a minimum of six months.	Article 648 ter.1 of the Criminal Code	In the crime of self-laundering: a) the acting subject commits or participates in the commission of the crime from which the money, goods and other benefits derive; b) The acting subject uses, replaces, transfers, in economic, financial, entrepreneurial or speculative activities, the money, goods or other benefits deriving from the commission of the predicate crime. In addition to intentional crimes, culpable crimes and contraventions punishable by imprisonment for a maximum of one year or a minimum of six months can also constitute a prerequisite crime for self-laundering.

Crime - offence text	Source	Brief description
The penalty is reduced if the money, goods or other benefits derive from a crime for which the penalty of imprisonment is established for a maximum of five years. In any case, the penalties provided for in the first paragraph shall apply if the money, goods or other benefits derive from a crime committed with the conditions or purposes referred to in Article 416-bis.1. Except in the cases referred to in the previous paragraphs, conduct for which money, goods or other utilities are used for mere personal use or enjoyment shall not be punished. The penalty is increased when the acts are committed in the exercise of a banking or financial activity or other professional activity. The penalty is reduced by up to half for those who have effectively worked to prevent the conduct from being brought to further consequences or to ensure evidence of the crime and the identification of assets, money and other benefits deriving from the crime. The last paragraph of Article 648 shall apply.		The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ARTICLE 25 OCTIES.1 - OFFENCES RELATING TO NON-CASH PAYMENT INSTRUMENTS AND FRAUDULENT TRANSFER OF VALUABLES		
MISUSE AND FALSIFICATION OF NON-CASH PAYMENT INSTRUMENTS Anyone who, in order to make a profit for himself or for others, unduly uses, not being the holder, 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 in any case any other means of payment other than cash is punished with imprisonment from one to five years and a fine from € 310 to € 1,550. The same penalty applies to anyone who, in order to make a profit for himself or for	Article 493 ter of the Criminal Code	The crime in question constitutes a multi-case rule as several alternative conducts are described , which consist of: 1) the improper use, by those who are not the holders, of credit or payment cards or any other similar document that enables the withdrawal of cash, the purchase of goods or the provision of services, or in any case of any other payment instrument other than cash;

Crime - offence text	Source	Brief description
others, falsifies or alters the instruments or documents referred to in the first sentence, or possesses, transfers or acquires such instruments or documents of illicit origin or in any case falsified or altered, as well as payment orders produced with them. In the event of conviction or the imposition of a penalty at the request of the parties pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in the first paragraph, the confiscation of the things used or intended to commit the offence shall be ordered, as well as of the profit or product, unless they belong to a person unrelated to the offence, or when this is not possible, the confiscation of goods, sums of money and other benefits of which the offender has the disposal for a value corresponding to such profit or product. The instruments seized for the purposes of confiscation referred to in the second paragraph, during judicial police operations, shall be entrusted by the judicial authority to the police bodies that request them.		2) in the falsification or alteration of the same instruments or documents referred to in point 1); 3) in the possession, transfer or acquisition of the same instruments or documents referred to in point 1), of illicit origin or in any case falsified or altered, or of payment orders produced with them. These crimes are so-called "**multi-offensive" crimes**, in the sense that they harm several interests protected by the law such as property, public or economic order and public faith. The crimes under analysis can be committed by anyone. These are, therefore, so-called "**common crimes**". The **material object** of these crimes are: - credit or payment cards; - other similar document that enables the withdrawal of cash or the purchase of goods or the provision of services, for example: magnetic stripe card for the payment of the "viacard" motorway toll; fuel card; smart cards for renting DVD movies; prepaid telephone cards; fast postal orders; - non-cash payment instruments defined by law as "*an intangible or tangible protected device, object or record, or a combination thereof, other than legal tender, which, alone or in combination with a procedure or series of procedures, allows the holder or user to transfer money or monetary value, including through digital means of exchange*". The offender acts with conscientiousness and willingness to misuse the tools or documents referred to in point 1) (*in the first offence*) and to falsify or alter (*in the*

Crime - offence text	Source	Brief description
		second) or possess, transfer or acquire such instruments or documents referred to in point 1) (*in the third*) in order to make a profit for himself or for others. Therefore, the subjective element required is specific **intent**. The crime is committed when they are used, falsified or transferred to third parties. Therefore, the actual achievement of a profit is not required, provided that the subjective element exists in the specific form required by the rule The confiscation of the aforementioned equipment, devices and computer programs is always ordered in the event of conviction or plea bargaining.
POSSESSION AND DISSEMINATION OF EQUIPMENT, DEVICES OR COMPUTER PROGRAMS AIMED AT COMMITTING OFFENCES INVOLVING NON-CASH PAYMENT INSTRUMENTS Unless the act constitutes a more serious offence, any person who, in order to make use of it or to allow others to use it in the commission of offences involving payment instruments other than cash, produces, imports, exports, sells, transports, distributes, makes available or in any way procures for himself or for himself or for other equipment, devices or computer programs which, due to technical-construction or design characteristics, are built mainly to commit such crimes, or are specifically adapted to the same purpose, is punished with imprisonment of up to two years and a fine of up to € 1000. In the event of conviction or the imposition of a penalty at the request of the parties pursuant to Article 444 of the Code of Criminal Procedure, the confiscation of the aforementioned equipment, devices or computer programs shall always be ordered for the offence referred to in the first paragraph, as well as the confiscation of the profit or product of the offence or, when this is not possible, the confiscation of goods,	Article 493 quarter of the Criminal Code	The crime in question, which applies only in a subsidiary way with respect to the commission of more serious crimes, constitutes a rule with several cases that consist of producing, importing, exporting, selling, transporting, distributing, making available or in any way procuring for oneself or others: - Equipment - IT devices - computer programs whose purpose is to commit crimes concerning payment instruments other than cash. In addition, equipment, devices or computer programs must be endowed with a real offensive potential. This means that the equipment, devices or computer programs must be built with characteristics such as to be capable of committing the aforementioned crimes. These crimes are so-called "**multi-offensive" crimes**, in the sense that they

Crime - offence text	Source	Brief description
sums of money and other benefits of which the offender has the disposal for a value corresponding to such profit or product.		harm several interests protected by the law such as property, public or economic order and public faith. The crimes under analysis can be committed by anyone. These are, therefore, so-called "**common crimes**". The offender acts with conscience and willingness to carry out the conduct described by the law (produce, import, etc.) in order to use or allow others to use equipment, devices or computer programs (referred to above) to commit crimes concerning payment instruments other than cash. Therefore, the subjective element required is specific **intent**. With reference to the definition of "non-cash payment instruments", reference is made to the analysis of the offence pursuant to Article 493 ter of the Criminal Code. Finally, the confiscation of the aforementioned equipment, devices and computer programs is always ordered in the event of conviction or plea bargaining.
FRAUDULENT TRANSFER OF VALUABLES Unless the act constitutes a more serious offence, any person fictitiously attributes to others the ownership or availability of money, goods or other benefits in order to circumvent the provisions of the law on asset prevention or smuggling measures, or to facilitate the commission of one of the offences referred to in Articles 648, 648 bis and 648 ter, is punished with imprisonment from two to six years. The same penalty referred to in the first paragraph applies to those who, in order to circumvent the provisions on anti-mafia documentation, fictitiously attribute to others the ownership of companies,	Article 512 bis of the Criminal Code	The crime in question was introduced into the Catalogue of Crimes by Law 137 of 9 October 2023 transposing Legislative Decree no. 105/2023 (so-called "Criminal Code"). Justice Decree). The crime is aimed at protecting the national economic system against the money laundering activities of organized crime. It is a common crime, as it can be committed by anyone. It is a crime of danger, therefore it is sufficient, for its commission, that the agent carries out any legal transaction in order to circumvent

Crime - offence text	Source	Brief description
company shares or shares or corporate offices, if the entrepreneur or company participates in procedures for the award or execution of contracts or concessions.		the legal provisions on asset prevention measures. The rule punishes the conduct of those who, through the fictitious attribution to others of the ownership or availability of money, goods or other benefits, determine a situation of legal and formal appearance that differs from reality, with the specific purpose of: - remove the asset from the application of asset prevention measures (such as confiscation); - circumventing smuggling regulations; - facilitate the commission of the crimes of receiving stolen goods, money laundering and use of money, goods and utilities of illegal origin. The provision, therefore, applies regardless of the criminal origin of the assets subject to the title, provided that it is committed with the aforementioned specific intent. According to case law, those who knowingly make themselves fictitious owners of the assets, as well as those who provide logistical and operational support in the commission of the crime, are also liable by way of complicity.
COMPUTER FRAUD [AGGRAVATED BY THE EXECUTION OF A TRANSFER OF MONEY, MONETARY VALUE OR VIRTUAL CURRENCY] *Anyone who, altering in any way the operation of a computer or telematic system or intervening without right in any way on data, information or programs contained in a computer or telematic system or pertaining to it, procures for himself or others an unfair profit with damage to others, is punished with imprisonment from six months to three years and a fine from € 51.00 to € 1,032.00.* The penalty is imprisonment from one to five years and a fine from € 309.00 to € 1,549.00 *if one of the*	Article 640 ter, paragraph 2 of the Criminal Code.	According to the provisions of art. 25 octies.1 d. lgs. 231/2001, the crime of computer fraud falls within the "prerequisite" crimes of the administrative liability of entities if the unlawful act produces a transfer of money, monetary value or virtual currency. The crime under analysis can be committed by anyone. It is, therefore, a so-called "**common crime**".

Crime - offence text	Source	Brief description
circumstances provided for by number 1) of the second paragraph of art. 640, i.e . if the act produces a transfer of money, monetary value or virtual currency or is committed with abuse of the quality of system operator. *The penalty is imprisonment from two to six years and a fine from € 600 to € 3,000 if the act is committed with theft or improper use of the digital identity to the detriment of one or more subjects.* *The offence is punishable by complaint by the injured party, unless there are any of the circumstances referred to in the second and third paragraphs or any of the circumstances provided for in Article 61, first paragraph, number 5, limited to having taken advantage of personal circumstances, including with reference to age, and number 7.*		The **conduct** punished by the rule under analysis is characterized by the unlawful alteration of the functioning of a computer system that produces a transfer of money, monetary value or virtual currency. The law protects both the confidentiality and regularity of computer systems and the assets of others: the crime, in fact, consists in the achievement by the acting party of an unfair profit, with damage to others.
ARTICLE 25-OCTIES.1 PARAGRAPH 2 - OTHER CASES RELATING TO NON-CASH PAYMENT INSTRUMENTS		
Unless the fact constitutes another administrative offence sanctioned more seriously, in relation to the commission of any other offence against public faith, against property or which in any case offends the property provided for by the Criminal Code, when it concerns payment instruments other than cash, the following financial penalties shall be applied to the entity: a) if the offence is punishable by imprisonment of less than ten years, a fine of up to 500 shares; b) if the offence is punished with a penalty of not less than ten years' imprisonment, a fine of between 300 and 800 shares.	Book II, Title VII of the Criminal Code	CRIMINAL CODE BOOK TWO OF CRIMES IN PARTICULAR TITLE VII CRIMES AGAINST PUBLIC FAITH CHAPTER I COUNTERFEITING OF COINS, PUBLIC CREDIT CARDS AND REVENUE STAMPS Art. 453. Counterfeiting of coins, spending and introduction into the State, after concert, of counterfeit coins. *(omissis)* Art. 454. Alteration of coins. *(omissis)* Art. 455. Spending and introduction into the State, without concert, of counterfeit coins. *(omissis)* Art. 457. Spending counterfeit coins received in good faith. *(omissis)* Art. 458. Equalization of public credit cards to currencies. *(omissis)* Art. 459. Counterfeiting of revenue stamps, introduction into the State, purchase, possession or putting into circulation of falsified revenue stamps. *(omissis)* Art. 460. Counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps. *(omissis)*

Crime - offence text	Source	Brief description
		Art. 461. Manufacture or possession of watermarks or instruments intended for the counterfeiting of coins, revenue stamps or watermarked paper. *(omissis)* Art. 462. Counterfeiting of tickets of public transport companies. *(omissis)* Art. 464. Use of counterfeit or altered revenue stamps. *(omissis)* CHAPTER II OF THE FORGERY OF SEALS OR INSTRUMENTS OR SIGNS OF AUTHENTICATION, CERTIFICATION OR RECOGNITION Art. 467. Counterfeiting of the State seal and use of the counterfeit seal. *(omissis)* Art. 468. Counterfeiting of other public seals or instruments intended for public authentication or certification and use of such counterfeit seals and instruments. *(omissis)* Art. 469. Forgery of the fingerprints of a public authentication or certification. *(omissis)* Art. 470. Sale or purchase of things with forged fingerprints of a public authentication or certification. *(omissis)* Art. 471. Abusive use of seals and real tools. *(omissis)* Art. 472. Use or possession of false impression measures or weights. *(omissis)* Art. 473. Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs. *(omissis)* Art. 474. Introduction into the State and trade in products with false signs. *(omissis)* CHAPTER III OF THE FALSITY IN DEEDS Art. 476. Material falsehood committed by the public official in public documents. *(omissis)* Art. 477. Material falsehood committed by a public official in certificates or administrative authorizations. *(omissis)* Art. 478. Material falsehood committed by the public official in authentic copies of public or private documents and in

Crime - offence text	Source	Brief description
		certificates of the content of documents. *(omissis)* Art. 479. Ideological falsehood committed by the public official in public acts. *(omissis)* Art. 480. Ideological falsehood committed by the public official in certificates or administrative authorizations. *(omissis)* Art. 481. Ideological falsehood in certificates committed by people exercising a service of public necessity. *(omissis)* Art. 482. Material falsehood committed by the private individual. *(omissis)* Art. 483. Ideological falsehood committed by the private in a public act. *(omissis)* Art. 484. Forgery in registers and notifications. *(omissis)* Article 487. Forgery on blank signed sheet. Public deed. *(omissis)* Art. 488. Other falsehoods on a blank signed sheet. Enforceability of material falsehood provisions. *(omissis)* Art. 489. Use of a false deed. *(omissis)* Art. 490. Suppression, destruction and concealment of true acts. *(omissis)* Art. 491. Forgery in holographic wills, bills of exchange or debt securities. *(omissis)* Article 491-bis. Electronic documents. *(omissis)* Art. 492. Authentic copies that take the place of the missing originals. *(omissis)* Art. 493. Falsehoods committed by public employees in charge of a public service. *(omissis)* Article 493-ter. Undue use and falsification of non-cash payment instruments. *(omissis)* Article 493-quarter. Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash. *(omissis)* CHAPTER IV OF PERSONAL FALSEHOOD Art. 494. Impersonation. *(omissis)*

Crime - offence text	Source	Brief description
		Art. 495. False attestation or declaration to a public official about the identity or personal qualities of oneself or others. *(omissis)* Article 495-bis. False declaration or attestation to the certifier of electronic signature on the identity or personal qualities of oneself or others. *(omissis)* Article 495-ter. Fraudulent alterations to prevent identification or ascertainment of personal qualities. *(omissis)* Art. 496. Misrepresentations about your identity or personal qualities or those of others. *(omissis)* Art. 497. Fraud in obtaining criminal record certificates and misuse of these certificates. (omissis) Article 497-bis. Possession and fabrication of false identification documents. *(omissis)* Art. 497-ter. Possession of counterfeit distinctive signs. *(omissis)*
	Book II, Title XIII of the Criminal Code	CRIMINAL CODE BOOK TWO OF CRIMES IN PARTICULAR TITLE XIII CRIMES AGAINST PROPERTY CHAPTER I CRIMES AGAINST PROPERTY BY VIOLENCE TO PROPERTY OR PERSONS Art. 624. Theft. *(omissis)* Article 624-bis. Burglary in the home and theft with snatching. *(omissis)* Art. 625. Aggravating circumstances. *(omissis)* Art. 626. Thefts punishable by complaint of the offended. *(omissis)* Art. 628. Robbery. *(omissis)* Art. 629. Extortion. *(omissis)* Art. 630. Kidnapping for the purpose of robbery or extortion. *(omissis)* Art. 631. Usurpation. *(omissis)* Art. 632. Diversion of water and modification of the state of the places. *(omissis)* Art. 633. Invasion of land or buildings. *(omissis)*

Crime - offence text	Source	Brief description
		Art. 634. Violent disturbance of the possession of immovable property. *(omissis)* Art. 635. Damage. *(omissis)* Article 635-bis. Damage to information, data and computer programs. *(omissis)* Art. 635-ter. Damage to information, data and computer programs used by the State or by another public body or in any case of public utility. *(omissis)* Article 635-quarter. Damage to computer or telematic systems. *(omissis)* Art. 635-quinquies. Damage to computer or telematic systems of public utility. *(omissis)* Art. 636. Introduction or abandonment of animals on someone else's land and illegal grazing. *(omissis)* Art. 638. Killing or damaging other people's animals. *(omissis)* Art. 639. Defacement and soiling of other people's property. *(omissis)* CHAPTER II CRIMES AGAINST PROPERTY BY FRAUD Art. 640. Scam. *(omissis)* Article 640-bis. Aggravated fraud for the achievement of public disbursements. *(omissis)* Art. 640-ter. Computer fraud. *(omissis)* Art. 640-quinquies. Computer fraud of the entity that provides electronic signature certification services. *(omissis)* Art. 641. Fraudulent insolvency. *(omissis)* Art. 642. Fraudulent damage to insured property and fraudulent mutilation of one's person. *(omissis)* Art. 643. Circumvention of incapable people. *(omissis)* Art. 644. Usury. *(omissis)* Art. 645. Fraud in emigration. *(omissis)* Art. 646. Embezzlement. *(omissis)* Art. 648. Receiving stolen goods. *(omissis)* Article 648-bis. Recycling. *(omissis)* Art. 648-ter. Use of money, goods or utilities of illicit origin. *(omissis)* Article 648-ter.1. Self-laundering. *(omissis)*

Crime - offence text	Source	Brief description
ARTICLE 25 NOVIES - OFFENCES RELATING TO COPYRIGHT INFRINGEMENT		
N.B. of art. 171 of Law 633/41, only the parts reported here are referred to, therefore all the other conducts described by the provision remain outside the list of predicate crimes Without prejudice to the provisions of art. 171-bis and article 171-ter, anyone who, without having the right to do so, for any purpose and in any form, is punished with a fine from € 51 to € 2,065: (a-bis) makes available to the public, by placing it in a system of telematic networks, by means of connections of any kind, a protected intellectual work, or part of it; The penalty is imprisonment of up to one year or a fine of not less than € 516 if the above crimes are committed on a work of others not intended for advertising, or with usurpation of the authorship of the work, or with deformation, mutilation or other modification of the work itself, if it is offended to the honor or reputation of the author.	Art. 171 Law no. 633/1941	The rule protects the right of authors to the economic enjoyment of a protected intellectual work. Paragraph 3, on the other hand, provides for aggravating circumstances if there are particular situations that harm the moral and personal aspect of copyright.
Anyone who illegally duplicates, for profit, computer programs or for the same purposes imports, distributes, sells, holds for commercial or entrepreneurial purposes or rents programs contained in unmarked media within the meaning of this law, shall be subject to imprisonment from six months to three years and a fine from five million to thirty million lire. The same penalty applies if the act concerns any means intended solely to allow or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer program. The penalty shall not be less than two years' imprisonment and the fine shall be thirty million lire if the offence is of considerable gravity. Any person who, in order to make a profit from it, reproduces, transfers to another medium, distributes, communicates, presents or demonstrates in public the contents of a database in breach of the provisions of Articles 64-quinquies and 64-sexies, or extracts or re-	Art. 171 bis Law no. 633/1941	The punishable conduct is, respectively: a) the abusive duplication, importation, distribution, sale, possession or rental of a medium containing software that does not have the mark provided for in the Copyright Act; b) the reproduction, transfer to another medium, distribution, communication, public presentation or demonstration of the contents of a database in violation of the copyright provided for by the specific regulations, or the execution of the extraction or reuse of a database, or the distribution, sale or leasing of a database. The element that unites the two classes of conduct is that the offender acts in order to make an unfair profit from the commission of the crime.

Crime - offence text	Source	Brief description
uses the database in breach of the provisions of Articles 102-bis and 102-ter, or distributes, sells or leases a database, is subject to imprisonment from six months to three years and a fine from five million to thirty million lire. The penalty shall not be less than at least two years' imprisonment and the fine shall be thirty million lire if the offence is of considerable seriousness		The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
If the act is committed for non-personal use, anyone whoever for profit shall be punished with imprisonment from six months to three years and a fine of between five and thirty million lire who: a) unlawfully duplicates, reproduces, transmits or disseminates in public by any procedure, in whole or in part, an intellectual work intended for the television circuit, cinematographic, sale or rental, records, tapes or similar media or any other medium containing phonograms or videograms of musical, cinematographic or equivalent audiovisual works or sequences of moving images; b) unlawfully reproduces, transmits or disseminates in public, by any means, works or parts of literary, dramatic, scientific or didactic, musical or dramatic-musical works, or multimedia, even if included in collective or composite works or databases; c) although it has not participated in the duplication or reproduction, introduces into the territory of the State, holds for sale or distribution, distributes, puts on the market, rents or in any case transfers for any reason, screens in public, transmits by means of television by any process, transmits by means of radio, makes the duplications or abusive reproductions referred to in letters a) and b) heard in public; d) holds for sale or distribution, puts on the market, sells, rents, transfers for any reason, screens in public, transmits by radio or television by any means whatsoever, video cassettes, cassettes, any medium containing phonograms or videograms of musical, cinematographic or audiovisual works or sequences of moving images, or other medium for which the affixing of a mark is required pursuant to this law, without the same mark or with a counterfeit or altered mark; e) in the absence of an agreement with the legitimate distributor, retransmits or disseminates by any means	Art. 171 ter Law no. 633/1941	The rule in question provides for various conducts that have some elements in common. Specifically: a) the profit motive that the offender wants to obtain; b) the exclusion of the punishability of the offender if the act is committed for personal use; c) the penalty provided for criminal offences. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
an encrypted service received by means of equipment or parts of equipment suitable for the decoding of conditional access transmissions; f) introduces into the territory of the State, holds for sale or distribution, distributes, sells, leases, assigns for any reason, commercially promotes, installs special decoding devices or elements that allow access to an encrypted service without payment of the fee due. f-bis) manufactures, imports, distributes, sells, rents, transfers for any reason, advertises for sale or rental, or holds for commercial purposes, equipment, products or components or provides services that have the prevalent purpose or commercial use of circumventing effective technological measures referred to in art. 102-quarter or are mainly designed, produced, adapted or manufactured with the aim of making possible or facilitating the circumvention of the aforementioned measures. Technological measures include those applied, or remaining, following the removal of the same measures as a result of the voluntary initiative of rightholders or agreements between the latter and the beneficiaries of exceptions, or following the execution of measures of the administrative or judicial authority; h) unlawfully removes or alters the electronic information referred to in Article 102-quinquies, or distributes, imports for distribution, broadcasts by radio or television, communicates or makes available to the public works or other protected subject matter from which the electronic information has been removed or altered; h-bis) performs the fixation on a digital, audio, video or audio-video medium, in whole or in part, of a cinematographic, audiovisual or editorial work or carries out the reproduction, performance or communication to the public of the fixation unlawfully carried out. Anyone who: a) illegally reproduces, duplicates, transmits or disseminates, sells or otherwise puts on the market, transfers for any reason or illegally imports more than fifty copies or copies of works protected by copyright and related rights, shall be punished with		

Crime - offence text	Source	Brief description
imprisonment from one to four years and a fine of between five and thirty million lire; (a-bis) in breach of Article 16, for profit, communicate to the public by placing it in a system of telematic networks, by means of connections of any kind, an intellectual work protected by copyright, or part of it; b) by carrying out in an entrepreneurial form the activity of reproduction, distribution, sale or marketing, importation of works protected by copyright and related rights, is guilty of the acts referred to in paragraph l; c) promotes or organizes the illegal activities referred to in paragraph 1. The penalty is reduced if the fact is particularly tenuous. Conviction for one of the offences referred to in paragraph 1 shall entail: a) the application of the ancillary penalties referred to in Articles 30 and 32-bis of the Criminal Code; (b) the publication of the judgment pursuant to Article 36 of the Criminal Code); c) the suspension for a period of one year of the radio and television broadcasting concession or authorisation for the exercise of production or commercial activity. The amounts deriving from the application of the financial penalties provided for in the preceding paragraphs shall be paid to the National Social Security and Assistance Agency for Painters and Sculptors, Musicians, Writers and Dramatic Authors.		
The penalty referred to in Article 171-ter, paragraph 1, shall also apply, unless the act constitutes a more serious crime, to anyone who falsely declares that the obligations referred to in Article 181-bis, paragraph 2, of this Law have been fulfilled.	Art. 171 septies Law no. 633/1941	The article punishes anyone who falsely declares that they have fulfilled the obligations provided for by the Law on the protection of copyright.
If the act does not constitute a more serious offence, anyone who, for fraudulent purposes, produces, offers, imports, promotes, installs, modifies, uses for public and private use equipment or parts of equipment suitable for the decoding of audiovisual transmissions with conditional access carried out over the air, shall be punished with imprisonment from six months to three	Art. 171 octies Law no. 633/1941	Typical conduct, carried out for fraudulent purposes, is represented by the sale, import, promotion, installation, modification or use of decoders for the reception of conditional access broadcasts (i.e. broadcasts visible only by closed groups of users selected by the

Crime - offence text	Source	Brief description
years and a fine of between five million and fifty million lire. via satellite, cable, in both analogue and digital form. Conditional access is understood to be all audiovisual signals transmitted by Italian or foreign broadcasters in such a way as to make them visible exclusively to closed groups of users selected by the person who broadcasts the signal, regardless of the imposition of a fee for the use of this service. The penalty is not less than two years' imprisonment and the fine is thirty million lire if the offence is of significant gravity.		broadcaster, regardless of the payment of a fee). The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ARTICLE 25 DECIES - INDUCEMENT NOT TO MAKE DECLARATIONS OR TO MAKE FALSE DECLARATIONS TO THE JUDICIAL AUTHORITIES		
INDUCEMENT NOT TO MAKE STATEMENTS OR TO MAKE FALSE STATEMENTS TO THE JUDICIAL AUTHORITY Unless the act constitutes a more serious crime, any person who, by violence or threat, or by offering or promising money or other benefits, induces the person called upon to make statements before the judicial authority that can be used in criminal proceedings not to make statements or to make false statements, when the latter has the right not to answer, is punished with imprisonment from two to six years.	Article 377 bis of the Criminal Code	With the provision of this crime, the legislator wanted to protect the correct administration of justice. The crime under analysis can be committed by any person who, through violence, threat or promise/giving of money or other benefits, induces a person called upon to make statements before the judicial authority (which retains the right not to answer) to remain silent or to make untruthful statements. As mentioned, the crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ART. 25 UNDECIES – ENVIRONMENTAL CRIMES		
KILLING, DESTRUCTION, CAPTURE, REMOVAL, POSSESSION OF SPECIMENS OF PROTECTED WILD ANIMAL OR PLANT SPECIES. Unless the act constitutes a more serious crime, anyone who, outside the permitted cases, kills, captures or keeps specimens belonging to a protected wild animal species shall be punished with imprisonment from one to six months or with a fine of up to 4 months. 000 €, except where the action concerns a negligible number	Article 727 bis of the Criminal Code	The asset protected by the standard under analysis is not so much the individual specimen, but the state of conservation of the animal or plant species. Art. 727-bis of the Criminal Code punishes different types of unlawful conduct against protected wild animal and plant species, namely:

Crime - offence text	Source	Brief description
of such specimens and has a negligible impact on the conservation status of the species. Anyone who, outside the permitted cases, destroys, takes or possesses specimens belonging to a protected wild plant species shall be punished with a fine of up to 4. 000 €, except where the action concerns a negligible number of such specimens and has a negligible impact on the conservation status of the species. *N.B. Legislative Decree no. 121 of 7 July 2011 provided (with art. 1, paragraph 2) that "For the purposes of the application of article 727-bis of the Criminal Code, protected wild animal or plant species are those indicated in Annex IV of Directive 92/43/EC and in Annex I of Directive 2009/147/EC".*		a) the conduct of those who, outside the permitted cases, kill, capture or keep specimens belonging to a protected wild species; b) the conduct of those who, outside the permitted cases, destroy, take or keep specimens belonging to a protected wild plant species. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
DESTRUCTION OR DETERIORATION OF HABITATS WITHIN THE PROTECTED SITE. Anyone who, outside the permitted cases, destroys a habitat within a protected site or otherwise deteriorates it by compromising its state of conservation, shall be punished with imprisonment for up to eighteen months and a fine of not less than 3. 000 €. *N.B. Legislative Decree no. 121 of 7 July 2011 provided (with Article 1, paragraph 3) that "For the purposes of the application of Article 733-bis of the Criminal Code, 'habitat within a protected site' means any habitat of species for which an area is classified as a special protection area pursuant to Article 4, paragraphs 1 or 2, Directive 2009/147/EC, or any natural habitat or a habitat of species for which a site is designated as a special area of conservation pursuant to Art. 4, paragraph 4, of Directive 92/43/EC".*	Article 733 bis of the Criminal Code	The contravention under analysis can be committed by anyone who harms the interest protected by the law, i.e. the environment. In this case, the specific protected asset are the habitats within sites considered protected. "Habitat within a protected site" refers to the set of environmental conditions in which a given species of animal or plant lives that occur within an area subject to particular protection. The legislator wanted, with the crime under analysis, to punish two conducts: a) habitat destruction; b) the deterioration of the habitat, which compromises its conservation status. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ENVIRONMENTAL POLLUTION Anyone who unlawfully causes significant and measurable impairment or deterioration shall be punished with imprisonment from two to six years and a fine from € 10,000 to € 100,000: 1) of water or air, or	Article 452 bis of the Criminal Code	The rule under analysis, which protects the interest in environmental conservation, is based on a fundamental assumption: the offender, in fact, acts abusively. The

Crime - offence text	Source	Brief description
of large or significant portions of the soil or subsoil; 2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna. When 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, the penalty is increased from one third to one-half. In the event that the pollution causes deterioration, compromise or destruction of a habitat within a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, the penalty is increased from one third to two thirds.		concept of "abuse" is understood in a broad sense. In practice, the main cases can be traced back to activities carried out without the necessary authorizations or by exceeding the tabular limits imposed by sector regulations. The two typical behaviors punished are: a) impairment and b) deterioration. The latter indicates a greater degree of damage caused to the environment. Be that as it may, the deterioration or impairment must necessarily be significant and measurable. The legislator goes into detail, indicating some natural elements particularly deserving of protection. In the second paragraph, two specific aggravating factors are provided. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
ENVIRONMENTAL DISASTER Except in the cases provided for in Article 434, anyone who unlawfully causes an environmental disaster shall be punished with imprisonment from five to fifteen years. The following constitute environmental disaster alternatively: 1) the irreversible alteration of the balance of an ecosystem; 2) the alteration of the balance of an ecosystem whose elimination is particularly onerous and achievable only with exceptional measures; 3) the offence against public safety due to the relevance of the fact for the extent of the impairment or its harmful effects or for the number of persons offended or exposed to danger. When the disaster occurs in a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or to the detriment of protected animal or plant species, the penalty is increased from one third to one-half.	Article 452 quarter of the Criminal Code	The criminal conduct punished is the environmental disaster, the main features of which are outlined by the legislator himself in the second part of the first paragraph. An increase in penalty is provided for in the event that the disaster is produced in a protected or restricted natural area or, again, if the disaster has effects on protected animal or plant species. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
CULPABLE CRIMES AGAINST THE ENVIRONMENT If any of the acts referred to in Articles 452-bis and 452-quarter is committed through negligence, the penalties provided for in the same articles shall be reduced from one third to two thirds. If the commission of the acts referred to in the previous paragraph results in the danger of environmental pollution or environmental disaster, the penalties are further reduced by one third.	Article 452 quinquies of the Criminal Code	The rule under analysis extends the punishability of the conduct referred to in the crimes of: a) environmental pollution; b) environmental disaster also to cases in which the acting subject has acted out of negligence, i.e. due to negligence, imprudence or inexperience or, again, due to non-compliance with laws, regulations, orders and disciplines.
TRAFFICKING AND ABANDONMENT OF HIGHLY RADIOACTIVE MATERIAL Unless the act constitutes a more serious crime, anyone who illegally transfers, purchases, receives, transports, imports, exports, procures to others, illegally holds, transfers, abandons or disposes of highly radioactive material is punished with imprisonment from two to six years and a fine from € 10,000 to € 50,000. The penalty referred to in the first paragraph shall be increased if the act results in the danger of compromise or deterioration of: 1) water or air, or large or significant	Article 452 sexies of the Criminal Code	The good protected by the law in question is the conservation of the environment. The conduct that is punished is that of those who make an abusive use of highly radioactive material (through a series of actions listed in the text of the article, such as: transfer, purchase, reception, transport, detention, etc.). It is important to underline that, in this case, the legislator has provided for a punishment regardless of the realization of damage or danger to the environment.

Crime - offence text	Source	Brief description
portions of the soil or subsoil; 2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna. If the act results in danger to the life or safety of people, the penalty is increased by up to half.		This is confirmed by the fact that the second paragraph provides for an increase in the penalty if the abusive use of radioactive material results in the danger of compromise or deterioration of natural resources (water, air, soil, subsoil), an ecosystem or biodiversity. If the abusive use of radioactive material exposes people to a danger to their lives or safety, the penalty is significantly increased. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
AGGRAVATING CIRCUMSTANCES Where the association referred to in Article 416 is directed, exclusively or concurrently, for the purpose of committing any of the offences provided for in this Title, the penalties provided for in Article 416 shall be increased. When the association referred to in Article 416-bis is aimed at committing any of the offences provided for in this Title or at acquiring the management or in any case control of economic activities, concessions, authorisations, contracts or public services in environmental matters, the penalties provided for in the same Article 416-bis shall be increased. The penalties referred to in the first and second paragraphs shall be increased from one third to one half if the association includes public officials or persons in charge of a public service who exercise functions or perform services in environmental matters.	Article 452 octies of the Criminal Code	The rule under analysis provides for harsher penalties for: a) criminal associations aimed at committing one or more crimes against the environment; b) mafia-type criminal associations aimed at committing one or more crimes against the environment; c) mafia-type criminal associations aimed at acquiring control of economic activities, concessions, authorizations for contracts and public services in environmental matters; d) public officials or persons in charge of public service in the environmental field who are part of criminal associations (including mafia-type ones).
Unless the act constitutes a more serious crime, anyone who, in violation of the provisions of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, for specimens belonging to the species listed in Annex A of the same Regulation and subsequent amendments, shall be punished with imprisonment from six months to two years and a fine	Art. 1 L. 150/1992	The rule under analysis punishes numerous conducts, all united by the fact that the offender carries out actions that harm laws and regulations aimed at protecting protected animal and plant species.

Crime - offence text	Source	Brief description
of between € fifteen thousand and € one hundred and fifty thousand, in violation of the provisions of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, for specimens belonging to the species listed in Annex A of the same Regulation and subsequent amendments: (a) imports, exports or re-exports specimens, under any customs procedure, without the required certificate or licence, or with a certificate or licence that is not valid in accordance with Article 11(2a) of Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended; b) fails to comply with the requirements for the safety of the specimens, specified in a licence or certificate issued in accordance with Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended; c) uses the aforementioned specimens in a manner that does not comply with the requirements contained in the authorisation or certification measures issued together with the import licence or subsequently certified; (d) transports or causes to be transited, including on behalf of third parties, specimens without the required licence or certificate, issued in accordance with Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No 939/97 of 26 May 1997, as amended, and, in the case of export or re-export from a third country party to the Washington Convention, issued in accordance with it, i.e. without sufficient proof of their existence; e) trades artificially reproduced plants contrary to the requirements established on the basis of Article 7, paragraph 1, letter b) of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997 and subsequent amendments; f) holds, uses for profit, purchases, sells, exhibits or holds for sale or for commercial purposes, offers for sale or otherwise transfers copies without the required documentation.		The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
In the event of recidivism, the penalty of imprisonment from one to three years and a fine from € thirty thousand to € three hundred thousand is applied. If the aforementioned crime is committed in the exercise of business activities, the conviction is followed by the suspension of the license from a minimum of six months to a maximum of two years. The import, export or re-export of personal or domestic items derived from specimens of the species referred to in paragraph 1, in violation of the provisions of Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended, shall be punished with an administrative fine ranging from € six thousand to € thirty thousand. Illegally introduced objects are confiscated by the State Forestry Corps, where confiscation is not ordered by the judicial authority.		
Unless the act constitutes a more serious crime, anyone who, in violation of the provisions of Council Regulation (EC) No. 338/97 of 9 December 1996, and subsequent implementations and amendments, for specimens belonging to the species listed in Annexes B and C of the same Regulation and subsequent amendments, shall be punished with a fine of between € twenty thousand and € two hundred thousand or imprisonment from six months to one year, in violation of the provisions of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, for specimens belonging to the species listed in Annexes B and C of the same Regulation and subsequent amendments: (a) imports, exports or re-exports specimens, under any customs procedure, without the required certificate or licence, or with a certificate or licence that is not valid in accordance with Article 11(2a) of Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended; b) fails to comply with the requirements for the safety of the specimens, specified in a licence or certificate issued in accordance with Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently	Art. 2 Law 150/1992	The rule under analysis punishes numerous conducts, all united by the fact that the offender carries out actions that harm laws and regulations aimed at protecting protected animal and plant species. This standard refers to categories of animals/plants other than those indicated in the previous standard. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended; c) uses the aforementioned specimens in a manner that does not comply with the requirements contained in the authorisation or certification measures issued together with the import licence or subsequently certified; d) transports or causes to transit, including for hire or reward, specimens without a licence or the required certificate, issued in accordance with Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No 939/97 of 26 May 1997, as subsequently amended, and, in the case of export or re-export from a third country party to the Washington Convention, issued in accordance with it, i.e. without sufficient proof of their existence; e) trades artificially reproduced plants contrary to the requirements established on the basis of Article 7(1)(b) of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended; f) holds, uses for profit, purchases, sells, exhibits or holds for sale or for commercial purposes, offers for sale or in any case transfers specimens without the required documentation, limited to the species referred to in Annex B of the Regulation. In the event of recidivism, the penalty of imprisonment from six months to eighteen months and a fine from € twenty thousand to € two hundred thousand is applied. If the aforementioned crime is committed in the exercise of business activities, the conviction is followed by the suspension of the license from a minimum of six months to a maximum of eighteen months. The introduction into the national territory, the export or re-export from it of personal or domestic objects relating to the species indicated in paragraph 1, in violation of the provisions of Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended, is		

Crime - offence text	Source	Brief description
punished with an administrative fine ranging from € three thousand to € fifteen thousand. Illegally introduced objects are confiscated by the State Forestry Corps, where confiscation is not ordered by the judicial authority. Unless the act constitutes a criminal offence, any person who fails to submit the import notification referred to in Article 4(4) of Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended, or an applicant who fails to notify the rejection of an application for a licence or certificate in accordance with Article 6, paragraph 3, of the aforementioned Regulation, is punished with an administrative fine from € three thousand to € fifteen thousand. The administrative authority that receives the report provided for in Article 17, first paragraph, of Law No. 689 of 24 November 1981, for the violations provided for and punished by this Law, is the CITES service of the State Forestry Corps.		
The penalties set out in Book II shall apply to the offences referred to in Article 16(1)(a), (c), (d), (e) and (l) of Council Regulation (EC) No 338/97 of 9 December 1996, as amended, concerning the falsification or alteration of certificates, licences, import notifications, declarations, communication of information for the purpose of acquiring a licence or certificate, use of false or altered certificates or licences, the penalties set out in Book II shall apply. Title VII, Chapter III of the Criminal Code. In the event of violation of the provisions of Presidential Decree No. 43 of 23 January 1973, they shall be concurrent with those referred to in Articles 1, 2 and of this Article. Article 16 Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein	Art. 3 bis Law 150/1992	The law under analysis punishes the falsification of licenses, certificates, authorizations relating to the performance of activities against protected animal and plant species.

Crime - offence text	Source	Brief description
(Sanctions) 1. Member States shall take appropriate measures to ensure that penalties are imposed for at least the following infringements of this Regulation: (a) the introduction of specimens into the Community or the export or re-export from the Community without the required certificate or licence or with a certificate or licence which is false, falsified or invalid or altered without the authorisation of the issuing body; (omissis) c) misrepresentation or communication of knowingly false information in order to obtain a licence or certificate; (d) use of a false, falsified or invalid licence or certificate, or altered without authorisation, as a means of obtaining a Community licence or certificate or for any other relevant purpose under this Regulation; e) omitted or false notification on importation; (omissis) (l) falsification or alteration of any licence or certificate issued in accordance with this Regulation; (omissis)		
PROHIBITION OF POSSESSION OF SPECIMENS CONSTITUTING A DANGER TO PUBLIC HEALTH AND SAFETY Without prejudice to the provisions of Law no. 157 of 11 February 1992, it is forbidden for anyone to keep live specimens of mammals and reptiles of wild species and live specimens of mammals and reptiles from captive reproductions that constitute a danger to public health and safety. The Minister for the Environment, in agreement with the Minister for the Interior, the Minister for Health and the Minister for Agriculture and Forestry, shall establish by decree the criteria to be applied in identifying the species referred to in paragraph 1 and shall consequently draw up the list of such specimens, also providing for appropriate forms of dissemination of the same, including with the help of associations with the aim of protecting the species.	Art. 6 Law 150/1992	The law under analysis, placed to protect public health and safety, punishes the conduct of those who keep animals - raised in captivity or wild - that can be considered dangerous. This is a contravention that provides for some exceptions to the above prohibition. In particular, all those structures capable of guaranteeing sufficient safety for public safety (dolphinariums, aquariums, circuses, etc.) with adequate means are exempt from the ban. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".

Crime - offence text	Source	Brief description
Without prejudice to the provisions of paragraph 1 of Article 5, those who, on the date of publication in the Official Gazette of the decree referred to in paragraph 2, possess live specimens of mammals or reptiles of wild species and live specimens of mammals or reptiles from captive reproductions included in the list itself, are required to report it to the territorially competent prefecture within ninety days from the date of entry into force of the decree referred to in paragraph 2. The prefect, in agreement with the competent health authorities, may authorize the possession of the aforementioned specimens after verifying the suitability of the relative custody facilities, according to their correct survival, health and public safety. Anyone who contravenes the provisions of paragraph 1 shall be punished with imprisonment for up to six months or with a fine of between € fifteen thousand and € three hundred thousand. Anyone who contravenes the provisions of paragraph 3 shall be punished with an administrative fine ranging from € ten thousand to € sixty thousand. The provisions of paragraphs 1, 3, 4 and 5 shall not apply: a) to zoos, protected areas, national parks, aquariums and dolphinariums, declared suitable by the scientific committee referred to in article 4, paragraph 2, on the basis of the general criteria established in advance by the commission itself; b) in respect of circuses and permanent or travelling wildlife exhibitions, declared suitable by the competent authorities in the field of public health and safety, on the basis of the general criteria established in advance by the scientific committee referred to in Article 4, paragraph 2. Scientific and research institutions registered in the register established by Article 5-bis, paragraph 8, shall not be subject to prior verification of suitability by the commission.		
ENVIRONMENTAL CRIMES **CRIMINAL LAW**	Art. 137 of Legislative	The rule in question contemplates a set of criminal offences (all contravention

Crime - offence text	Source	Brief description
Anyone who opens or otherwise carries out new discharges of industrial waste water, without authorisation, or continues to carry out or maintain such discharges after the authorisation has been suspended or revoked, shall be punished with imprisonment from two months to two years or with a fine of between € 1,500.00 and € 10,000.00. When the conduct described in paragraph 1 concerns discharges of industrial waste water containing the hazardous substances included in the families and groups of substances indicated in tables 5 and 3/A of Annex 5 to Part Three of this decree, the penalty shall be imprisonment from three months to three years. Any person, other than in the cases referred to in paragraph 5, discharges industrial waste water containing the hazardous substances included in the families and groups of substances listed in Tables 5 and 3/A of Annex 5 to Part Three of this decree without complying with the requirements of the authorisation, or the other requirements of the competent authority pursuant to Articles 107, paragraph 1, and 108, paragraph 4, is punished with imprisonment for up to two years. (omissis) Any person who, in relation to the substances listed in Table 5 of Annex 5 to Part Three of this Decree, when discharging industrial waste water, exceeds the limit values set out in Table 3 or, in the case of discharge into the ground, in Table 4 of Annex 5 to Part Three of this Decree, or the more restrictive limits set by the regions or autonomous provinces or by the competent authority in accordance with Article 107, paragraph 1, is punished with imprisonment for up to two years and a fine from € 3,000.00 to € 30,000.00. If the limit values set for the substances contained in Table 3/A of the same Annex 5 are also exceeded, imprisonment from	Decree 152/06 TUA paragraphs II, III V first and second periods, XI and XIII	hypotheses) very heterogeneous from each other, united by the need to sanction conduct of aggression against water resources. For the purposes of Legislative Decree no. 231/01, the cases taken into consideration are just some of the numerous types of crime provided for by the article in question: The pipelines considered (paragraphs II, III and V) concern the hypotheses of opening and carrying out new discharges of industrial wastewater containing hazardous substances in the absence of authorization (or with suspended or revoked authorization) and/or in the event of "exceeding the tabular limits". Even in the presence of valid authorization, exceeding the limits constitutes an offence. Subsequent criminal offences sanction non-compliance with a series of provisions. In particular, failure to comply with measures adopted by the competent authority or does not comply with the dumping prohibitions provided. The notion of industrial waste water includes all types of water deriving from the performance of production activities, as this wastewater does not mainly relate to human metabolism and domestic activities.

Crime - offence text	Source	Brief description
six months to three years and a fine from € 6,000.00 to € 120,000.00 are applied. The penalties referred to in paragraph 5 shall also apply to the operator of urban waste water treatment plants who, in carrying out the discharge, exceeds the limit values provided for in the same paragraph. (omissis) Anyone who does not comply with the prohibitions on discharge provided for in Articles 103 and 104 shall be punished with imprisonment for up to three years. (omissis) The penalty of imprisonment from two months to two years shall always apply if the discharge into sea waters by ships or aircraft contains substances or materials for which an absolute ban on spillage is imposed in accordance with the provisions contained in the international conventions in force on the subject and ratified by Italy, unless they are in such quantities as to be rapidly rendered harmless by physical processes, chemical and biological hazards, which occur naturally at sea and provided that they are authorised in advance by the competent authority. (omissis) **Article 103** **Legislative Decree No. 152 of 3 April 2006** **(*Discharges to the ground*)** Discharge onto the ground or into the surface layers of the subsoil is prohibited, with the exception of: a) for the cases provided for in Article 100, paragraph 3; b) for flood drains serving sewerage networks; (c) for discharges of urban and industrial waste water for which it is ascertained that it is technically impossible or excessively expensive, in view of the environmental benefits that can be achieved, to deliver it to surface water bodies, provided that they comply		

Crime - offence text	Source	Brief description
with the emission criteria and limit values set for that purpose by the regions pursuant to Article 101(2). Until the issuance of new regional regulations, the emission limit values of Table 4 of Annex 5 to Part Three of this decree shall apply; d) for discharges of water from the processing of natural rocks as well as from mineral substance washing plants, provided that the related sludge consists exclusively of water and natural aggregates and does not cause damage to the aquifers or instability of the soil; e) for the discharge of rainwater conveyed into separate sewer networks; f) for water deriving from the overflow of water tanks, from the maintenance of drinking water networks and from the maintenance of aqueduct wells. Apart from the cases provided for in paragraph 1, existing discharges on the ground must be conveyed into surface water bodies, sewer systems or intended for reuse in accordance with the requirements set out in the decree referred to in Article 99, paragraph 1. In the event of failure to comply with the obligations indicated, the discharge authorization is considered to all intents and purposes revoked. The discharges referred to in letter c) of paragraph 1 must comply with the limits of Table 4 of Annex 5 to Part Three of this decree. However, the prohibition of dumping on the ground of the substances indicated in point 2.1 of Annex 5 to Part Three of this decree remains unaffected. **Article 104** **Legislative Decree No. 152 of 3 April 2006** **(Discharges into the subsoil and groundwater)** Direct discharge into groundwater and subsoil is prohibited.		

Crime - offence text	Source	Brief description
Notwithstanding the provisions of paragraph 1, the competent authority, after prior investigation, may authorise the discharge into the same aquifer of water used for geothermal purposes, infiltration water from mines or quarries or water pumped during certain civil engineering works, including that of heat exchange plants. Notwithstanding the provisions of paragraph 1, for offshore fields, the Ministry of the Environment and Protection of Land and Sea, in agreement with the Ministry of Economic Development and, for onshore fields, without prejudice to the competences of the Ministry of Economic Development in the field of research and production of liquid and gaseous hydrocarbons, The regions may authorise the discharge of water resulting from the extraction of hydrocarbons into the deep geological units from which the hydrocarbons were extracted or into units with the same characteristics that contain, or have contained, hydrocarbons, indicating the methods of discharge. The discharge must not contain any other waste water or other hazardous substances other than those deriving from the separation of hydrocarbons in quality and quantity. Relevant authorisations shall be issued with the prescription of the technical precautions necessary to ensure that wastewater cannot reach other water systems or harm other ecosystems. Notwithstanding the provisions of paragraph 1, the competent authority, after a prior investigation also aimed at verifying the absence of foreign substances, may authorise the discharge into the same aquifer of the water used for washing and processing the aggregates, provided that the relevant sludge consists exclusively of water and natural aggregates and their discharge does not cause damage to the aquifer. To this end, the Regional Agency for Environmental Protection (ARPA) competent for the territory, at the expense of the applicant for the authorization, ascertains the quantitative and qualitative characteristics of the		

Crime - offence text	Source	Brief description
sludge and the absence of possible damage to the aquifer, expressing itself with a binding opinion on the request for discharge authorization. For the prospection, exploration and production of liquid or gaseous hydrocarbons at sea, the discharge of water directly into the sea takes place in accordance with the procedures laid down by the Minister for the Environment and Protection of the Territory by decree, provided that the concentration of mineral oils is less than 40 mg/l. Direct discharge into the sea shall be progressively replaced by injection or reinjection into deep geological units, as soon as wells that are no longer productive and suitable for injection or re-injection are available, and must in any case take place in compliance with the provisions of paragraphs 2 and 3. Notwithstanding the provisions of paragraph 1, the injection, for storage purposes, of carbon dioxide streams into geological formations without fluid exchange with other formations that for natural reasons are definitively unsuitable for other purposes is permitted, provided that the injection is carried out in accordance with the legislative decree transposing Directive 2009/31/EC on the geological storage of carbon dioxide The Ministry of the Environment and Protection of the Territory, when authorising the discharge into deep geological units referred to in paragraph 3, shall also authorise direct discharge into the sea, in accordance with the procedures laid down in paragraphs 5 and 7, for the following cases: (a) for the excess fraction of water, where the capacity of the injector or re-injector well is not sufficient to ensure the reception of all the water resulting from the extraction of hydrocarbons; b) for the time necessary to carry out maintenance, ordinary and extraordinary, aimed at ensuring the		

Crime - offence text	Source	Brief description
correct functionality and safety of the system consisting of the well and the injection or reinjection plant. The direct discharge into the sea of the waters referred to in paragraphs 5 and 6 shall be authorised upon presentation of a monitoring plan aimed at verifying the absence of hazards to water and aquatic ecosystems. Except in the cases provided for in paragraphs 2, 3, 5 and 7, existing and duly authorised discharges into the subsoil and groundwater must be conveyed into surface water bodies or destined, where possible, for recycling, reuse or agronomic use. In the event of failure to comply with the obligations indicated, the discharge authorization is revoked. For interventions subject to a national or regional environmental impact assessment, the environmental authorisations referred to in paragraphs 5 and 7 shall be appraised at the level of the executive project and issued by the same authority competent for the measure that justifiably concludes the environmental impact assessment procedure. **Article 107** **Legislative Decree No. 152 of 3 April 2006** **(*Discharges into sewer systems*)** Without prejudice to the mandatory emission limit values set out in Table 3/A of Annex 5 to Part Three of this Decree and, limited to the parameters referred to in Note 2 of Table 5 of Annex 5, to Table 3, discharges of industrial waste water into sewer systems shall be subject to technical standards, the regulatory requirements and limit values adopted by the competent Area Authority on the basis of the characteristics of the plant, and in such a way as to ensure the protection of the receiving water body as well as compliance with the regulations on urban waste water discharges defined pursuant to Article 101, paragraphs 1 and 2.		

Crime - offence text	Source	Brief description
(omissis) **Article 108** **Legislative Decree No. 152 of 3 April 2006** **(*Discharges of dangerous substances*)** (omissis*)* For the substances referred to in Table 3/A of Annex 5 to Part Three of this decree, deriving from the production cycles indicated in the same table, the authorisations shall also establish the maximum quantity of the substance expressed in units of weight per unit of element characteristic of the polluting activity, i.e. per raw material or per unit of product, in accordance with the same Table. Discharges containing the hazardous substances referred to in paragraph 1 shall be subject to the requirements set out in point 1.2.3. Annex 5 to Part Three of this Decree.		
UNAUTHORIZED WASTE MANAGEMENT ACTIVITIES Anyone who carries out an activity of collection, transport, recovery, disposal, trade and brokerage of waste in the absence of the required authorization, registration or communication referred to in articles 208, 209, 210, 211, 212, 214, 215 and 216 shall be punished: a) with a penalty of imprisonment from three months to one year or with a fine of between € 2,600.00 and € 26,000.00 in the case of non-hazardous waste; b) with the penalty of imprisonment from six months to two years and with a fine from € 2,600.00 to € 26,000.00 in the case of hazardous waste. The penalties referred to in paragraph 1 shall apply to the owners of companies and to the managers of entities that abandon or deposit waste in an uncontrolled manner or release it into surface or underground waters in violation of the prohibition referred to in Article 192, paragraphs 1 and 2.	Art. 256 TUA paragraphs I letters a) and b) III	The criminal offences provided for by this provision are very different from each other. The first paragraph punishes the collection, transport, recovery, trade, disposal and brokerage of waste without having the appropriate authorisations. The different cases envisaged are based on some common elements: a) notion of waste: any substance or object which the holder discards or intends or is required to discard; b) The rule is aimed at "anyone ...", therefore it is not only intended for subjects who professionally carry out waste transport activities. It is, therefore, a "common" crime; c) As regards the material object of management activities, the distinction between hazardous and non-hazardous waste is of fundamental importance, as the hazardous nature of the waste constitutes a real aggravating circumstance.

Crime - offence text	Source	Brief description
Anyone who builds or manages an unauthorized landfill is punished with imprisonment from six months to two years and a fine from € 2,600.00 to € 26,000.00. The penalty of imprisonment from one to three years and a fine from € 5,200.00 to € 52,000.00 is applied if the landfill is intended, even in part, for the disposal of hazardous waste. The conviction or sentence issued pursuant to Article 444 of the Code of Criminal Procedure shall result in the confiscation of the area on which the illegal landfill is built if it is owned by the perpetrator or the participant in the crime, without prejudice to the obligations of reclamation or restoration of the state of the places. The penalties referred to in paragraphs 1, 2 and 3 shall be reduced by half in the event of non-compliance with the provisions contained or referred to in the authorisations, as well as in the event of failure to meet the requirements and conditions required for registrations or communications. Anyone who, in violation of the prohibition referred to in Article 187, carries out unauthorised waste mixing activities shall be punished with the penalty referred to in paragraph 1, letter b). Anyone who carries out the temporary storage of hazardous medical waste at the place of production, in violation of the provisions of Article 227, paragraph 1, letter b), shall be punished with imprisonment from three months to one year or with a fine from € 2,600.00 to € 26,000.00. An administrative fine of € 2,600.00 to € 15,500.00 shall be applied for quantities not exceeding two hundred litres or equivalent quantities.		The second paragraph, on the other hand, provides for a crime that can only be committed by business owners or managers of entities. It is, therefore, a "proper" crime. In this case, the offender is punished for the abandonment or uncontrolled deposit of waste or, again, the introduction of the same into surface or underground waters. The third paragraph provides for a hypothesis of common crime and punishes anyone who manages a landfill without the necessary authorizations. Aggravating circumstances are provided for if the landfill is intended for the disposal of hazardous waste. The fourth paragraph provides for a lighter penalty in the event of non-compliance with the requirements contained or referred to in the authorisations, as well as in the event of failure to meet the requirements and conditions required for registrations or communications. The fifth paragraph provides for a hypothesis of common crime that makes the offender fall on the obligation to proceed with the separation of illegally mixed waste. The sixth paragraph identifies the conduct of temporary storage of hazardous medical waste. This is a proper crime that can only be committed by those who hold the position of director or health manager of the structure that produces the waste and on whom a position of guarantees and control

Crime - offence text	Source	Brief description
		weighs from which derives the duty to carry out surveillance activities to prevent the deposit of waste.
SITE REMEDIATION Anyone who causes pollution of the soil, subsoil, surface water or groundwater by exceeding the risk threshold concentrations shall be punished with imprisonment from six months to one year or with a fine of between € 2,600.00 and € 26,000.00, if he does not carry out the remediation in accordance with the project approved by the competent authority as part of the procedure referred to in Articles 242 et seq. In the event of failure to make the communication referred to in Article 242, the offender shall be punished with imprisonment from three months to one year or with a fine of between € 1,000.00 and € 26,000.00. The penalty of imprisonment from one year to two years and the penalty of a fine from € 5,200.00 to € 52,000.00 is applied if the pollution is caused by dangerous substances. *In the sentence convicting the offence referred to in paragraphs 1 and 2, or in the sentence issued pursuant to Article 444 of the Code of Criminal Procedure, the benefit of the suspended sentence may be subject to the execution of emergency interventions, reclamation and environmental restoration.* *Compliance with the projects approved pursuant to articles 242 et seq. is a condition of non-punishability for environmental crimes contemplated by other laws for the same event and for the same pollution conduct referred to in paragraph 1.*	Art. 257 TUA paragraphs I and II	The conduct of failure to remediate the sites provided for by the law introduces a figure of crime focused on the failure to comply with the obligation of communication provided for by art. 242 TEU (upon the occurrence of an event that is potentially capable of contaminating the site, the person responsible for the pollution shall set in motion the necessary prevention measures and shall immediately notify them pursuant to art. 304, II co TUA). For the crime of failure to remediate polluting sites to be committed, it is necessary to exceed the risk threshold concentration (CSR) as well as the adoption of the remediation project provided for by art. 242. From a reading of the above-mentioned provisions, it is clear that the remediation procedure is an alternative to the reparation and compensation for environmental damage. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
BREACH OF REPORTING OBLIGATIONS, KEEPING OF MANDATORY REGISTERS AND FORMS The persons referred to in Article 189, paragraph 3, who do not make the communication prescribed therein or make it incompletely or inaccurately shall be punished with an administrative fine ranging from two thousand to ten thousand euros; if the communication is made	Art. 258 TUA IV co, second sentence	The law punishes the conduct of those who carry out the transport of hazardous waste without the correct keeping of the register referred to in art. 193 of the TUA (Legislative Decree 152/2006) or replacement documents. The conduct described above is sanctioned with the

Crime - offence text	Source	Brief description
within the sixtieth day of the expiry of the term established pursuant to Law no. 70 of 25 January 1994, an administrative fine ranging from twenty-six euros to one hundred and sixty euros shall be applied. Anyone who fails to keep or keeps incomplete the loading and unloading register referred to in Article 190, paragraph 1, shall be punished with an administrative fine ranging from two thousand to ten thousand euros. If the register relates to hazardous waste, an administrative fine of between ten thousand and thirty thousand euros is applied, as well as in the most serious cases, the optional ancillary administrative sanction of suspension from one month to one year from the office held by the person responsible for the offence and from the office of director. In the case of companies employing fewer than 15 employees, the penalties are quantified in the minimum and maximum measures from one thousand forty euros to six thousand two hundred euros for non-hazardous waste and from two thousand seventy euros to twelve thousand four hundred euros for hazardous waste. The number of work units is calculated with reference to the number of employees employed on average full-time during a year, while part-time and seasonal workers represent fractions of annual work units; For the aforementioned purposes, the year to be taken into consideration is that of the last approved accounting year, prior to the moment of ascertainment of the infringement. Unless the act constitutes a criminal offence, anyone who transports waste without the form referred to in Article 193 or without the substitute documents provided for therein, or reports incomplete or inaccurate data on the form itself, shall be punished with an administrative fine ranging from one thousand six hundred euros to ten thousand euros. ***The penalty of Article 483 of the Criminal Code applies in the case of the transport of hazardous waste***. This last penalty		penalty indicated in art. 483 of the penal code, i.e. with imprisonment of up to two years. Il reato in analisi può essere commesso da chiunque. Si tratta, quindi, di un c.d. “reato comune”.

Crime - offence text	Source	Brief description
also applies to those who, in the preparation of a certificate of analysis of waste, provide false information on the nature, composition and chemical-physical characteristics of the waste and to those who use a false certificate during transport. In the cases referred to in paragraphs 1, 2 and 4, where the information, although formally incomplete or inaccurate, can be found in a correct form from the data reported in the communication to the land registry, in the chronological registers of loading and unloading, in the identification forms of the waste transported and in the other accounting records kept by law, an administrative fine of between two hundred and sixty euros and one thousand five hundred and fifty euros shall be applied. The same penalty shall apply in cases of formally incomplete or inaccurate information, but containing the elements capable of reconstructing the information required by law, as well as in cases of failure to send to the competent authorities and failure to keep the registers referred to in Article 190, paragraph 1, or the form referred to in Article 193. The reduced penalty referred to in this provision applies to the failure or incomplete keeping of the chronological registers of loading and unloading by the producer when the transport forms are present, provided that the date of production and taking charge of the waste can be demonstrated, or coincides with the date of unloading of the waste itself. The persons referred to in Article 220, paragraph 2, who do not make the communication prescribed therein or make it incompletely or inaccurately shall be punished with an administrative fine ranging from two thousand euros to ten thousand euros; In the event that the communication is made within the sixtieth day from the expiry of the term established pursuant to Law no. 70 of 25 January 1994, an administrative fine ranging from twenty-six euros to one hundred and sixty euros shall be applied.		

Crime - offence text	Source	Brief description
Persons responsible for the integrated management service of urban and similar waste who do not make the communication referred to in Article 189, paragraph 3, or who carry it out incompletely or inaccurately, shall be punished with an administrative fine ranging from two thousand euros to ten thousand euros; In the event that the communication is made within the sixtieth day from the expiry of the term established pursuant to Law no. 70 of 25 January 1994, an administrative fine ranging from twenty-six euros to one hundred and sixty euros shall be applied. In the event of violation of one or more of the obligations provided for in Article 184, paragraphs 5-bis.1 and 5-bis.2, and in Article 241-bis, paragraphs 4-bis, 4-ter and 4-quarter, of this decree, the commander of the military firing range of the Armed Forces shall be punished with an administrative fine ranging from three thousand euros to ten thousand euros. In the event of repeated violation of the same obligations, an administrative fine of between five thousand euros and twenty thousand euros is applied. Anyone who, by an act or omission, violates several provisions of this article, or commits several violations of the same provision, shall be subject to the administrative sanction provided for the most serious violation, increased up to double. The same sanction shall apply to those who, with several actions or omissions, enforceable by the same design, commit several violations of the same or different provisions referred to in this article at different times. Unless the fact constitutes a crime and without prejudice to the obligation to pay any previous contributions not paid, the failure or irregular registration in the Register referred to in Article 188-bis, within the time frame and in the manner defined in the decree referred to in paragraph 1 of the same article, shall result in the application of an administrative fine ranging from five hundred euros to two thousand		

Crime - offence text	Source	Brief description
euros, for non-hazardous waste, and from one thousand euros to three thousand euros for hazardous waste. Failure to transmit or incomplete transmission of information data with the timing and methods defined therein will result in the application of an administrative fine ranging from five hundred euros to two thousand euros for non-hazardous waste and from one thousand euros to three thousand euros for hazardous waste. The penalties referred to in paragraph 10 shall be reduced to one third in the event that registration is carried out in the Register within 60 days of the expiry of the terms provided for by the decree referred to in paragraph 1 of Article 188-bis and by the operating procedures. The mere correction of data, communicated in the manner provided for by the aforementioned decree, is not subject to the sanctions referred to in paragraph 11. The amounts of the penalties referred to in paragraph 10 shall be paid to a specific chapter of the revenue of the State budget to be reassigned, by decree of the Minister for the Economy and Finance, to the relevant chapters of the estimates of the Ministry of the Environment and the Protection of Land and Sea, intended for the remediation of the sites referred to in Article 252, paragraph 5, where the conditions referred to in Article 253, paragraph 5 are met, according to the criteria and methods of distribution established by decree of the Minister for the Environment and the Protection of Land and Sea. The penalties referred to in this article, resulting from the transmission or annotation of incomplete or inaccurate data, shall be applied only in the event that the data are relevant for traceability purposes, with the exclusion of clerical errors and formal violations. In the event of incomplete or inaccurate data relevant for serial traceability purposes, a single penalty is applied increased by up to three times.		

Crime - offence text	Source	Brief description
ILLICIT WASTE TRAFFICKING Any person who carries out a shipment of waste constituting an illicit trade within the meaning of Article 26 of Regulation (EEC) No 259 of 1 February 1993, or carries out a shipment of waste listed in Annex II to the aforementioned Regulation in breach of Article 1(3)(a), (b), (c) and (d) of that Regulation, shall be punished with a fine of between one thousand five hundred and fifty € to twenty-six thousand € and imprisonment for up to two years. The penalty is increased in the case of shipment of hazardous waste. *The conviction, or the sentence issued pursuant to Article 444 of the Code of Criminal Procedure, for the offences relating to the illicit trafficking referred to in paragraph 1 or the illicit transport referred to in Articles 256 and 258, paragraph 4, shall be subject to the confiscation of the means of transport.*	Art. 259 TUA I co	The definition of "illegal waste trafficking" is contained in art. 26 of Regulation (EEC) No 259 of 1 February 1993. The text of this article is reported below. "*Any shipment of waste:* *(a) carried out without notification having been sent to all competent authorities concerned in accordance with the this Regulation, or* *(b) carried out without the consent of the competent authorities data subjects, within the meaning of this Regulation, or* *(c) carried out with the consent of the competent authorities obtained by falsifications, false misrepresentation or fraud, or* *d) not specifically specified in the document accompaniment, or* *(e) which involves disposal or recovery in breach of Community or international rules, or* *f) contrary to the provisions of Articles 14, 16, 19 and 21.*" The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime".
ORGANISED ACTIVITIES FOR THE ILLEGAL TRAFFICKING OF WASTE Anyone who, in order to achieve an unfair profit, with several operations and through the setting up of means and continuous organized activities, sells, receives, transports, exports, imports, or otherwise illegally manages large quantities of waste is punished with imprisonment from one to six years. If it is highly radioactive waste, the penalty of imprisonment from three to eight years is applied.	Art. 452m c.p.	This provision takes into consideration the activity organized for the illegal trafficking of waste. The most relevant aspects of the crime under analysis are indicated below: a) the perpetrator of the crime, who can be anyone, must act to obtain an unjust profit; b) the crime must be committed through the preparation of means and continuous organized activities;

Crime - offence text	Source	Brief description
The conviction shall be followed by the additional penalties referred to in Articles 28, 30, 32-bis and 32-ter, with the limitation referred to in Article 33. The judge, with the sentence of conviction or with that issued pursuant to Article 444 of the Code of Criminal Procedure, orders the restoration of the state of the environment and may make the granting of the conditional suspension of the sentence subject to the elimination of the damage or danger to the environment. The confiscation of things that served to commit the crime or that constitute the product or profit of the crime is always ordered, unless they belong to persons unrelated to the crime. When this is not possible, the judge identifies assets of equivalent value of which the convicted person has the disposal, even indirectly or through an intermediary, and orders their confiscation.		c) The term "large" refers to the total amount of waste managed through the plurality of operations.
COMPUTERIZED SYSTEM FOR THE CONTROL OF WASTE TRACEABILITY The penalty referred to in Article 483 of the Criminal Code applies to those who, in the preparation of a certificate of analysis of waste, used as part of the waste traceability control system, provide false information on the nature, composition and chemical-physical characteristics of the waste and to those who insert a false certificate in the data to be provided for the purposes of waste traceability The penalty referred to in art. 483 of the Criminal Code in the case of transport of hazardous waste. The latter penalty also applies to the person who, during transport, makes use of a certificate of analysis of waste containing false information on the nature, composition and chemical-physical characteristics of the waste transported. The transporter who accompanies the transport of waste with a paper copy of the SISTRI - AREA Fraudulently altered handling form is punished with the	Art 260- bis TUA, paragraphs VI VII, second and third sentences and VIII	The law punishes with the same penalty provided for ideological forgery by a private individual in a public document (Article 483 of the Criminal Code) the conduct of the person who, in the preparation of a certificate of analysis of waste, used as part of the waste traceability system, provides false information on the nature, composition and chemical-physical characteristics of the waste and against those who insert a false certificate in the data to be provided for traceability purposes of waste. Similar treatment is provided for the transporter who, in the case of hazardous waste, fails to accompany the transport of the waste with a copy of the analytical certificate identifying the characteristics of the waste.

Crime - offence text	Source	Brief description
penalty provided for by the combined provisions of articles 477 and 482 of the Criminal Code. The penalty is increased by up to one third in the case of hazardous waste.		
PENALTIES Any person who, in the operation of an establishment, infringes the emission limit values or requirements laid down in the permit, in Annexes I, II, III or V to Part Five of this Decree, in the plans and programmes or in the regulations referred to in Article 271 or the requirements otherwise imposed by the competent authority pursuant to this Title shall be punished with imprisonment for up to one year or a fine of up to € 1,032.00. If the limit values or requirements violated are contained in the integrated environmental permit, the penalties provided for by the legislation governing that permit shall apply. In the cases provided for in paragraph 2, the penalty of imprisonment of up to one year shall always be applied if the exceeding of the emission limit values also results in the exceedance of the air quality limit values provided for by current legislation.	Art. 279 TUA	The rule under analysis punishes the following conducts: a) violation of emission limit values; b) violation of the requirements imposed by the competent authority.
MEASURES TO PROTECT STRATOSPHERIC OZONE AND THE ENVIRONMENT (Cessation and reduction of the use of harmful substances) The production, consumption, import, export, possession and marketing of the harmful substances referred to in Table A annexed to this Law shall be governed by the provisions of Regulation (EC) No 3093/94. From the date of entry into force of this Law, the authorisation of installations involving the use of the substances listed in Table A annexed to this Law shall be prohibited, without prejudice to the provisions of Regulation (EC) No 3093/94. By decree of the Minister for the Environment, in agreement with the Minister for Industry, Commerce	Art. 3 Law 549/1993	The law in question aims to promote the cessation of the use of substances that damage stratospheric ozone and are harmful to the environment, as well as to regulate the collection, recycling and disposal phases of these substances. Article 3 provides that the production, consumption, import, export, possession and marketing of harmful substances - referred to in Tables A and B annexed to the law - are governed by the provisions of Regulation (EC) No 3093/94. In summary, the law prohibits the authorisation of plants that provide for the use of the substances referred to in Table A and establishes the terms up to which the use of substances referred to in Table A is permitted, for the maintenance and

Crime - offence text	Source	Brief description
and Crafts, the date until which the use of substances referred to in Table A, annexed to this law, for the maintenance and recharging of appliances and systems already sold and installed on the date of entry into force of the Chamber of Commerce and Crafts, shall be established in accordance with the provisions and timetables of the phase-out programme referred to in Regulation (EC) No 3093/94. of this law, and the times and procedures for the cessation of the use of the substances referred to in Table B, annexed to this law, and the essential uses of the substances referred to in Table B are also identified, in relation to which exceptions to the provisions of this paragraph may be granted. The production, use, marketing, import and export of the substances listed in Tables A and B annexed to this Law shall cease on 31 December 2008, with the exception of substances, processing and production not included in the scope of Regulation (EC) No 3093/94, as defined therein. As of 31 December 2008, in order to reduce emissions of gases with high greenhouse effect potential, the limitations on the use of hydrochlorofluorocarbons (HCFCs) in the firefighting sector also apply to the use of perfluorocarbons (PFCs) and hydrofluorocarbons (HFCs). The adoption of terms other than those referred to in paragraph 3, derived from the ongoing revision of Regulation (EC) No. 3093/94, entails the replacement of the terms indicated in this law and the simultaneous adaptation to the new terms. Companies that intend to cease the production and use of the substances referred to in Table B, annexed to this law, before the prescribed deadlines may conclude specific programme agreements with the Ministries of Industry, Commerce and Crafts and the Environment, in order to take advantage of the incentives referred to in Article 10, with priority related to the anticipation of the decommissioning times, in accordance with the procedures to be established by decree of the Minister		recharging of appliances and systems already sold and installed on the date of entry into force of this law, and the times and procedures for the cessation of the use of the substances referred to in Table B. It also identifies the essential uses of the substances listed in Schedule B, for which derogations may be granted.

Crime - offence text	Source	Brief description
of Industry, Commerce and Crafts, in agreement with the Minister of the Environment. Any person who violates the provisions of this article shall be punished with imprisonment for up to two years and a fine of up to three times the value of substances used for production, imported or marketed purposes. In the most serious cases, the conviction is followed by the revocation of the authorization or license on the basis of which the illegal activity is carried out.		
ARTICLE 8 OF LEGISLATIVE DECREE NO. 202 OF 6 NOVEMBER 2007 IMPLEMENTATION OF DIRECTIVE 2005/35/EC ON SHIP-SOURCE POLLUTION AND CONSEQUENT PENALTIES (Malicious pollution) 1. Unless the fact constitutes a more serious offence, the Master of a ship, flying any flag, as well as the crew members, the owner and the shipowner, in the event that the violation occurred with their concurrence, who maliciously violate the provisions of art. 4 are punished with imprisonment from six months to two years and with a fine from € 10,000 to € 50,000. 2. If the violation referred to in paragraph 1 causes permanent damage or, in any case, of particular gravity, to the quality of the water, to animal or plant species or parts thereof, imprisonment from one to three years and a fine of between € 10,000 and € 80,000 shall be applied. 3. Damage shall be considered to be particularly serious when the elimination of its consequences is particularly complex from a technical point of view, or particularly onerous or achievable only by exceptional measures. Article 2 of Legislative Decree No. 202 of 6 November 2007 (Definitions) For the purposes of this decree, the following definitions shall apply:	Art. 8 Legislative Decree 202/07	In order to increase maritime safety and improve the protection of the marine environment from malicious pollution by ships, the legislation provides for a ban on the discharge of pollutants into the sea.

Crime - offence text	Source	Brief description
(b) 'polluting substances' means substances included in Annex I (hydrocarbons) and Annex II (harmful liquid substances transported in bulk) to the Marpol Convention 73/78, as referred to in the list in Annex A to Law No 979 of 31 December 1982, as updated by the Decree of the Minister for Merchant Shipping of 6 July 1983, published in the Official Gazette No 229 of 22 August 1983; (c) 'discharge' means any release into the sea from a ship referred to in Article 2 of Marpol 73/78; (d) 'ship' means a vessel of any type operating in a marine environment and flying any flag, including hydrofoils, air-cushion vehicles, submersibles, floats, fixed and floating platforms; Article 3 of Legislative Decree No. 202 of 6 November 2007 (Scope) 1. The provisions of this Decree shall apply to discharges into the sea of the polluting substances referred to in Article 2(1)(b) from ships flying any flag carried out: (a) in inland waters, including ports, to the extent that the regime provided for in Marpol 73/78 is applicable; b) in territorial waters; (c) in straits used for international navigation and subject to the transit passage regime, as specified in Section 2 of Part III of the 1982 United Nations Convention on the Law of the Sea; (d) in the exclusive economic zone or in an equivalent zone established under international and national law; e) on the high seas. 2. The provisions of this decree shall not apply to military warships or auxiliaries and to ships owned or operated by the State, only if they are used for governmental and non-commercial services. Article 4 of Legislative Decree No. 202 of 6 November 2007 (Prohibitions) 1. Without prejudice to the provisions of Article 5, in the areas referred to in Article 3(1), it shall be prohibited for		

Crime - offence text	Source	Brief description
ships, without any discrimination on grounds of nationality, to spill into the sea the pollutants referred to in Article 2(1)(b) or to cause such substances to be spilled. Article 5 of Legislative Decree No. 202 of 6 November 2007 (Derogations) 1. The discharge of pollutants referred to in Article 2(1)(b) into one of the areas referred to in Article 3(1) shall be permitted if it is carried out in compliance with the conditions set out in Annex I, Regulations 15, 34, 4.1 or 4.3 or Annex II, Regulations 13, 3.1 or 3.3 of the Marpol 73/78 Convention. 2. The discharge of polluting substances referred to in Article 2(1)(b) into the areas referred to in Article 3(1)(c), (d) and (e) shall be permitted to the owner, master or crew under the responsibility of the latter, if carried out in accordance with the conditions set out in point 4.2 of Annex I or Annex II, 3.2 of the Marpol 73/78 Convention.		

Crime - offence text	Source	Brief description
ARTICLE 9 OF LEGISLATIVE DECREE NO. 202 OF 6 NOVEMBER 2007 IMPLEMENTATION OF DIRECTIVE 2005/35/EC ON SHIP-SOURCE POLLUTION AND CONSEQUENT PENALTIES (Culpable pollution) 1. Unless the act constitutes a more serious offence, the Master of a ship, flying any flag, as well as the crew members, the owner and the shipowner, in the event that the violation occurred with their cooperation, who negligently violate the provisions of art. 4, are punished with a fine from € 10,000 to € 30,000. 2. If the violation referred to in paragraph 1 causes permanent damage or, in any case, of particular gravity, to the quality of the water, to animal or plant species or parts thereof, imprisonment from six months to two years and a fine of between € 10,000 and € 30,000 shall be imposed. 3. Damage shall be considered to be particularly serious when the elimination of its consequences is particularly complex from a technical point of view, or particularly onerous or achievable only by exceptional measures.	Art. 9 Legislative Decree 202/07	In order to increase maritime safety and improve the protection of the marine environment against culpable pollution caused by ships, the legislation provides for a ban on the discharge of pollutants into the sea.
ARTICLE 25K – OFFENCE OF EMPLOYMENT OF ILLEGALLY STAYING THIRD-COUNTRY NATIONALS		
12. An employer who employs foreign workers who do not have a residence permit provided for in this article, or whose permit has expired and whose renewal, revocation or annulment has not been requested within the terms of the law, shall be punished with imprisonment from six months to three years and a fine of € 5000 for each worker employed. 12-bis. The penalties for the offence provided for in paragraph 12 shall be increased from one third to one-half: a) if there are more than three workers employed; b) if the workers employed are minors of non-working age; c) if the workers employed are subject to the other particularly exploitative working conditions referred to in the third paragraph of Article 603-bis of the Criminal Code.	Art. 22, para. 12 bis d. lgs. No 286/1998	The employment of third-country nationals, whose stay in Italy is illegal, constitutes a prerequisite crime for the administrative liability of entities if the aggravating circumstances provided for by paragraph 12 bis of art. 22 of Legislative Decree no. 286/1998 (Consolidated Law on Immigration). If the natural person, the offender, acts in the interest or to the advantage of an entity, his personal liability is also accompanied by the administrative liability of the entity in the interest or to whose advantage the crime was committed. The liability of the entity can only be configured when the crime of employing illegal foreign personnel is aggravated by the number of employees or minors or, finally, by

Crime - offence text	Source	Brief description
		particularly exploitative working conditions, serious and dangerous in relation to the services to be performed.
3. Unless the act constitutes a more serious offence, any person who, in breach of the provisions of this consolidated text, promotes, directs, organises, finances or carries out the transport of foreign nationals into the territory of the State or carries out 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 national or does not have a permanent residence permit, is punished with imprisonment from five to fifteen years and a fine of € 15,000 for each person in the event that: a) the act concerns the illegal entry or stay in the territory of the State of five or more persons; b) the transported person has been exposed to danger to his life or safety in order to procure his or her illegal entry or stay; (c) the person transported has been subjected to inhuman or degrading treatment in order to procure his or her illegal entry or stay; d) the act is committed by three or more persons in conjunction with each other or using international transport services or forged or altered documents or in any case illegally obtained; e) the perpetrators of the act have the availability of weapons or explosive materials. 3-bis. If the acts referred to in paragraph 3 are committed in two or more of the cases referred to in letters a), b), c), d) and e) of the same paragraph, the penalty provided for therein shall be increased. 3-ter. The prison sentence is increased from one third to one half and a fine of € 25,000 is applied to each person if the acts referred to in paragraphs 1 and 3: a) are committed in order to recruit people to be used for prostitution or in any case for sexual or labour exploitation or concern the entry of minors to be used in illegal activities in order to facilitate their exploitation; b) they are committed with the aim of making profit, even indirectly.	Art. 12 paragraph 3, 3 -bis, 3 -ter and 5 of Legislative Decree no. No 286/1998	The provisions under analysis punish those who, in violation of immigration rules, carry out activities that facilitate the illegal entry of people into the territory of the Italian State or another State. The criminal actions listed in the provisions under analysis include both operational activities (carrying out transport, aiding and abetting illegal entry) and "managerial" activities, such as: the promotion, management, organization and financing of illegal immigration. The offender shall be subject to the penalty indicated in paragraph 1 if: (1) the offence concerns the illegal entry and stay in Italy of at least 5 people; (2) if the illegal immigrants have been exposed to dangers to their lives or safety; (3) whether the illegal immigrants have suffered inhuman treatment during the illegal entry operations; (4) if the offence is committed by three or more persons in conjunction with each other or if the offence is committed by means of forged documents or through the use of international transport services. If the activities of aiding and abetting illegal entry are carried out to destine people to prostitution or sexual/labour exploitation, the penalty is increased. Similarly, an aggravation of the penalty is envisaged if minors are involved to be employed in illegal activities. Paragraph 5 of the crime under analysis, on the other hand, punishes those who work to facilitate the permanence of illegal immigrants in order to exploit their condition of illegality and make an unfair profit.

Crime - offence text	Source	Brief description
5. Except in the cases provided for in the preceding paragraphs, and unless the act constitutes a more serious offence, any person who, in order to derive an unfair profit from the illegal status of the foreign national or in the context of the activities punished under this article, encourages the foreigner to remain in the territory of the State in violation of the provisions of this consolidated text, he is punished with imprisonment of up to four years and a fine of up to thirty million lire. When the act is committed in conjunction with two or more people, or concerns the permanence of five or more people, the penalty is increased from one third to one-half.		
ARTICLE 25L - RACISM AND XENOPHOBIA		
PROPAGANDA AND INCITEMENT TO COMMIT CRIMES ON GROUNDS OF RACIAL, ETHNIC AND RELIGIOUS DISCRIMINATION Unless the act constitutes a more serious crime, the following shall be punished: a) with imprisonment of up to one year and six months or with a fine of up to € 6,000.00 whoever propagates ideas based on racial or ethnic superiority or hatred, or instigates to commit or commits acts of discrimination on racial, ethnic, national or religious grounds; b) with imprisonment from six months to four years who, in any way, instigates to commit or commits violence or acts of provocation to violence on racial, ethnic, national or religious grounds. Any organization, association, movement or group whose purpose is to incite discrimination or violence on racial, ethnic, national or religious grounds is prohibited. Anyone who participates in such organisations, associations, movements or groups, or assists in their activities, shall be punished, for the sole fact of participation or assistance, with imprisonment from six months to four years. Those who promote or direct such organizations, associations, movements or groups are punished, for this reason alone, with imprisonment from one to six years.	Article 604 bis of the Criminal Code	The legislator - in order to make the fight against racial, ethnic, national and religious violence and discrimination more effective - has decided to include in the catalogue of "prerequisite" crimes pursuant to Legislative Decree 231/2001 also the crime of propaganda, incitement and incitement to discrimination or violence in its aggravated form. The crime under analysis can be committed by anyone. It is, therefore, a "common" crime. The first paragraph of the rule under analysis punishes different conducts. The first concerns the activity of the one who propagates ideas based on racial superiority or hatred. Anyone who commits acts of discrimination on racial, ethnic, national and religious grounds is also punished. Furthermore, the law provides for a sanction for those who instigate to commit or commit acts of violence or acts of provocation to violence, dictated by racial, ethnic, national or religious reasons.

Crime - offence text	Source	Brief description
The penalty of imprisonment from two to six years is applied if the propaganda or incitement and incitement, committed in such a way as to give rise to a concrete danger of spread, are based in whole or in part on the denial, serious minimization or apology of the Shoah or crimes of genocide, crimes against humanity and war crimes. as defined in Articles 6, 7 and 8 of the Statute of the International Criminal Court.		The second paragraph of the analysis rule, then, punishes associative activities that have discrimination as their purpose. The mere fact of being part of such associations is in itself punishable. Paragraph 3 of art. Finally, Article 604 bis of the Criminal Code provides for a tightening of the criminal sanction in the event that the forms of dissemination and propaganda of violence and discrimination take place through the denial, apology or minimization of the Holocaust or other war crimes and crimes against humanity.
ARTICLE 25M - FRAUD IN SPORTS COMPETITIONS, ABUSIVE EXERCISE OF GAMBLING OR BETTING AND GAMES OF CHANCE CARRIED OUT BY MEANS OF PROHIBITED MACHINES		
FRAUD IN SPORTS COMPETITIONS Any person who offers or promises money or other benefits or advantages to any of the participants in a sports competition organised by federations recognised by the Italian National Olympic Committee (CONI), the Italian Union for the Enhancement of Equine Breeds (UNIRE) or other sports bodies recognised by the State and their member associations, in order to achieve a result other than that resulting from the correct and fair conduct of the competition, or commits other fraudulent acts aimed at the same purpose, shall be punished with imprisonment from one month to one year and with a fine from five hundred thousand to two million lire. In minor cases, only the penalty of a fine is applied. The same penalties apply to the participant in the competition who accepts the money or other benefit or advantage, or accepts the promise thereof. If the result of the competition is influential for the purposes of regularly exercised prediction and betting competitions, the acts referred to in paragraphs 1 and 2 shall be punished with imprisonment from three	Art. 1 Law 401/1989	The crime under analysis can be committed by anyone. It is, therefore, a so-called "common" crime. With this rule, the legislator wanted to protect the correct and fair conduct of sports competitions organized by CONI (Italian National Olympic Committee), UNIRE (Italian Union for the Increase of Equine Breeds) or, in any case, by other sports bodies recognized by the State. The rule punishes the offender even when his illegal conduct has not actually distorted the outcome of sports competitions. It is, therefore, a crime of so-called "danger". The rule sanctions two different conducts. The first re-proposes the characteristic elements of corruption, while the second presents the more generic features of fraud. More precisely, in the first part of paragraph 1, the person who offers or promises money or other benefits to an athlete is punished, in order to influence

Crime - offence text	Source	Brief description
months to two years and a fine from five million to fifty million lire.		the outcome of a sports competition and thus obtain a result different from that resulting from the correct and fair conduct of the competition. In the second part of paragraph 1, on the other hand, the person who - again with the aim of distorting the regular outcome of a sports competition - carries out fraudulent acts is punished. The term "fraudulent act" includes a series of behaviors that have very different connotations. These are conducts and attitudes - held not only towards athletes, but also towards other professional figures present in sporting events - which aim to influence the mechanisms through which competitions are organized and directed (think, for example, of a president of a sports club involved in a competition who approaches the match director to obtain referee favors or, again, to the president of a sports club who induces the referee designators, through promises and pressures, to change the referee grid in his favor). The second paragraph of the rule under analysis provides that even the athlete who accepts money or other benefits - or accepts the promise of it - must suffer the same sanction as the offender. Finally, the last paragraph provides for an increase in the penalty in the event that the result of the competition is influential for the conduct of regularly exercised prediction competitions or bets.
ABUSIVE EXERCISE OF GAMING OR BETTING ACTIVITIES Anyone who illegally carries out the organization of the game of the lottery or of bets or prediction competitions that the law reserves to the State or to another concessionaire, is punished with imprisonment	Art. 4 Law 401/1989	The criminal offence can be carried out by anyone. It is, therefore, a "common" crime. The term "abusive" must be understood not only as the exercise of gaming or

Crime - offence text	Source	Brief description
from three to six years and a fine from 20,000 to 50,000 €. The same penalty applies to those who in any case organize bets or prediction competitions on sports activities managed by the Italian National Olympic Committee (CONI), by the organizations dependent on it or by the Italian Union for the Increase of Equine Breeds (UNIRE). Anyone who illegally carries out the organization of public bets on other competitions of persons or animals and games of skill shall be punished with imprisonment from three months to one year and with a fine of not less than one million lire. The same penalties shall apply to anyone who sells on the national territory, without the authorisation of the Customs and Monopolies Agency, tickets for lotteries or similar events of fate from foreign countries, as well as to anyone who participates in such operations by collecting reserved bets and crediting the related winnings and promoting and advertising carried out by any means of dissemination. Anyone who organizes, operates and collects at a distance, without the prescribed license, any game established or regulated by the Customs and Monopolies Agency shall also be punished with imprisonment from three to six years and a fine from €20,000 to €50,000. Whoever, even if he or she is the holder of the prescribed concession, organizes, exercises and collects remotely any game established or regulated by the Customs and Monopolies Agency with methods and techniques other than those provided for by law shall be punished with imprisonment from three months to one year or with a fine of between € 500 and € 5,000. In the case of competitions, games or bets managed in the manner referred to in paragraph 1, and except in cases of complicity in one of the offences provided for by the same, anyone who in any way advertises their exercise shall be punished with imprisonment for up to three months and a fine of between one hundred thousand and one million lire. The same penalty applies to anyone who, in any way, advertises games, bets and lotteries in Italy, accepted by anyone abroad.		betting activities in the absence of the necessary authorisations, but also as the exercise of activities in violation of the provisions of the aforementioned authorisations. The provision in question punishes in paragraph 1 various conducts, which can be summarized as follows: a) organisation of lottery games or betting or prediction competitions in an abusive manner; b) abusive organization of bets or prediction competitions on sports activities managed by CONI or UNIRE; c) abusive organisation of public bets on competitions of persons or animals other than those described in point 2.; d) abusive sale on national territory of lottery tickets (or similar events of fate) of foreign states; e) collection of the reservation of bets or crediting of winnings relating to the events referred to in point 4; f) promotion and publicity of the above events; g) organisation, operation and remote collection - in the absence of the necessary licences - of games set up by the Customs and Monopolies Agency; h) organization, operation and remote collection of games established by the Customs and Monopolies Agency according to methods and techniques other than those provided for by law, even if in possession of the necessary licenses. The law also provides for a sanction for all persons who, without participating in the implementation of the conduct indicated above, engage in advertising activities of competitions, games and abusive bets. Not only that. The law also provides for a punishment for subjects who, unrelated to the organization or advertising of abusive

Crime - offence text	Source	Brief description
Anyone who participates in competitions, games or bets managed in the manner referred to in paragraph 1, except in cases of complicity in one of the offences provided for therein, shall be punished with imprisonment for up to three months or with a fine of between one hundred thousand and one million lire. The provisions of paragraphs 1 and 2 shall also apply to games of chance played by means of machines prohibited by Article 110 of Royal Decree No 773 of 18 June 1931, as amended by Law No 507 of 20 May 1965, and as last amended by Article 1 of Law No 904 of 17 December 1986. The penalties referred to in this article shall be applied to anyone who, without a concession, authorisation or licence pursuant to Article 88 of the Consolidated Law on Public Security, approved by Royal Decree No. 773 of 18 June 1931, as amended, carries out in Italy any organised activity in order to accept or collect or in any way encourage the acceptance, also by telephone or telematics, of bets of any kind accepted by anyone in Italy or abroad. Without prejudice to the powers conferred on the Ministry of Finance by Article 11 of Decree-Law No 557 of 30 December 1993, converted, with amendments, by Law No 133 of 26 February 1994, and pursuant to Article 3, paragraph 228, of Law No 549 of 28 December 1995, the penalties referred to in this article shall apply to anyone who collects or books lottery entries, prediction competitions or betting by telephone or telematics, where without specific authorisation from the Ministry of Economy and Finance - Customs and Monopolies Agency to use these means for the aforementioned collection or booking. The Customs and Monopolies Agency is required to implement, in collaboration with the Guardia di Finanza and the other police forces, an extraordinary plan to		games and bets, participate in them, accepting the illegal methods. It should also be emphasized that the above is also perfectly applicable when the activities carried out concern games of chance exercised through machines prohibited by the Consolidated Law on Public Security. Furthermore, those who - without the necessary concessions, authorizations or licenses - carry out organized activities to collect, accept or, in any case, favor bets (of any kind) are subject to the sanctions of the rule under analysis. Finally, the penalties provided for by the rule under analysis also apply to all subjects who carry out activities of collection or booking of bets and bets without the authorization issued by the Ministry of Economy and Finance - Customs and Monopolies Agency according to the rules of rationalization of public finance. Aware of the damaging capacity of the phenomenon of abusive betting, and in order to determine its adequate knowledge, the legislator, in the last paragraph of the provision under analysis, requires the Customs and Monopolies Agency to adopt an extraordinary plan to control and combat illegal betting activities.

Crime - offence text	Source	Brief description
control and combat the illegal activity referred to in the previous paragraphs with the aim of determining the emergence of the collection of illegal gaming.		
ARTICLE 25 QUINQUIESDECIES – TAX OFFENCES		
FRAUDULENT DECLARATION THROUGH THE USE OF INVOICES OR OTHER DOCUMENTS FOR NON-EXISTENT TRANSACTIONS Anyone who, in order to evade income or value added tax, by using invoices or other documents for non-existent transactions, indicates fictitious liabilities in one of the declarations relating to such taxes, shall be punished with imprisonment from four to eight years. The act is considered to have been committed using invoices or other documents for non-existent transactions when these invoices or documents are recorded in the compulsory accounting records, or are held as evidence against the tax authorities. If the amount of the fictitious liabilities is less than one hundred thousand euros, imprisonment from one year and six months to six years is applied.	Art. 2 Legislative Decree 74/2000	The conduct can be carried out through various behavioral cases that can be summarized as follows: - Use of objectively non-existent invoices because they refer to completely fictitious transactions; - Over-invoicing because they refer to transactions that are wholly or partially unmatched in reality; - Subjectively non-existent invoices because they refer to transactions in which the issuer or beneficiary of the transaction resulting from the document is not the real one. The crime under analysis indicates the offender as "anyone". In reality, not just any person can pose as the perpetrator of the crime, but only the one who is obliged to submit a tax return or VAT. It is, therefore, a so-called "proper" crime.

Crime - offence text	Source	Brief description
FRAUDULENT DECLARATION BY OTHER ARTIFICES Except in the cases provided for in Article 2, any person who, in order to evade income or value added tax, carries out objectively or subjectively simulated transactions or makes use of false documents or other fraudulent means capable of hindering the assessment and misleading the tax authorities, shall be punished with imprisonment from three to eight years. indicates in one of the declarations relating to such taxes assets for an amount lower than the actual amount or fictitious liabilities or fictitious receivables and withholdings, when, together: a) the tax evaded is higher, with reference to some of the individual taxes, than thirty thousand euros; b) the total amount of assets evaded from taxation, including by means of the indication of fictitious liabilities, is greater than five per cent of the total amount of the assets indicated in the tax return, or in any case, is greater than one million five hundred thousand euros, or if the total amount of fictitious credits and withholdings decreasing the tax is greater than five per cent of the amount of the tax itself or in any case thirty thousand. The act is considered to have been committed using false documents when these documents are recorded in the compulsory accounting records or are held for the purpose of evidence against the tax authorities. For the purposes of applying the provision of paragraph 1, the mere violation of the obligations to invoice and record assets in the accounting records or the mere indication in invoices or entries of assets lower than the actual ones do not constitute fraudulent means.	Art. 3 Legislative Decree 74/2000	The conduct can be carried out through various cases that are based on artificial, fraudulent and simulated conduct, objectively or subjectively non-existent, capable of hindering the assessment and misleading the tax authorities. Among the typical conducts of the crime in question, the submission of a false tax or value added tax return is taken into consideration as it contains assets for an amount lower than the actual amount or fictitious liabilities or fictitious credits or withholdings. The rule establishes that for punishability it is necessary to exceed two different quantitative thresholds of evaded tax. As indicated by the sentence "outside the cases provided for by art. 2", the application of fraud with other artifices is excluded when art. 2, i.e. when the fraud was carried out through the use of invoices or other documents for non-existent transactions. The two offences (art. 2 and art. 3 of Legislative Decree 74/2000) are, therefore, in a relationship of so-called "specialty".
UNFAITHFUL STATEMENT Except in the cases provided for in Articles 2 and 3, any person who, in order to evade income or value added tax, indicates in one of the annual returns relating to such taxes assets for an amount lower than the actual amount or non-existent liabilities, shall be punished	Art. 4 Legislative Decree 74/2000	The crime under analysis punishes the conduct of those who, in order to evade income or value added taxes, indicate in the appropriate annual declarations liabilities and assets that do not correspond to the truth (specifically, assets

Crime - offence text	Source	Brief description
with imprisonment from two years to four years and six months. when, jointly: a) the tax evaded is higher, with reference to some of the individual taxes, than one hundred thousand euros; b) the total amount of assets evaded from taxation, including through the indication of non-existent liabilities, is greater than ten per cent of the total amount of the assets indicated in the tax return, or, in any case, is greater than two million euros. For the purposes of applying the provision of paragraph 1, the incorrect classification, the valuation of objectively existing assets or liabilities, with respect to which the criteria actually applied have in any case been indicated in the financial statements or in other documentation relevant for tax purposes, the violation of the criteria for determining the year of competence, the non-inherence, of the non-deductibility of real liabilities. Except in the cases referred to in paragraph 1-bis, assessments which, taken as a whole, differ by less than 10 per cent from the correct ones shall not give rise to punishable acts. The amounts included in this percentage shall not be taken into account in verifying whether the thresholds of punishability provided for in paragraph 1, letters a) and b) have been exceeded.		for an amount lower than the actual amount or non-existent liabilities). The case under analysis presents, as a peculiar characteristic, the absence of a fraudulent connotation of the conduct carried out by the offender. In fact, the evasive intent in the crime of unfaithful declaration is achieved by falsifying only the annual declaration. The pre-constitution of fictitious documentary evidence in order to hinder or confuse the ascertainment of the fact is completely absent. The crime under analysis provides for the so-called "thresholds of punishability". The offender, in fact, can be punished if, jointly: - the evaded tax is more than € 100,000; - the total amount of assets exempted from taxation exceeds 10% of the total amount of assets indicated in the tax return or, in any case, exceeds the value of € 2,000,000. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime". The crime under analysis involves the liability of the entity pursuant to Legislative Decree 231/2001 only if committed in the context of cross-border fraudulent systems connected to the territory of at least one other Member State of the European Union and carried out with the aim of evading value added tax (VAT), for an amount equal to or greater than € 10,000,000.
FAILURE TO DECLARE Anyone who, in order to evade income or value added taxes, does not submit, being obliged to do so, one of the declarations relating to such taxes, when the evaded tax is higher, with reference to some of the individual taxes, is more than fifty thousand euros.	Art. 5 Legislative Decree 74/2000	The crime under analysis consists of two distinct cases. With reference to the former, anyone who, in order to evade income or value added taxes, fails to submit the declarations

Crime - offence text	Source	Brief description
Anyone who does not submit, being obliged to do so, the withholding agent declaration is punished with imprisonment from two to five years, when the amount of unpaid withholdings is greater than fifty thousand euros. For the purposes of the provision provided for in paragraphs 1 and 1-bis, a declaration submitted within ninety days of the expiry of the deadline or not signed or not drawn up on a printout conforming to the prescribed model shall not be considered omitted.		relating to such taxes, even if obliged to do so, is punished. With regard to the second, the person who, even if obliged, does not submit the withholding tax declaration is punished. In both cases, there is a so-called "punishability threshold": in the first case, in fact, in order for the criminal sanction to be triggered, the evaded tax must be greater than € 50,000. Similarly, in the second case, the perpetrator will be criminally punishable only if the amount of unpaid withholding taxes exceeds € 50,000. The crime under analysis involves the liability of the entity pursuant to Legislative Decree 231/2001 only if committed in the context of cross-border fraudulent systems connected to the territory of at least one other Member State of the European Union and carried out with the aim of evading value added tax (VAT), for an amount equal to or greater than € 10,000,000.
ISSUING INVOICES OR OTHER DOCUMENTS FOR NON-EXISTENT TRANSACTIONS Anyone who, in order to allow third parties to evade income or value added tax, issues or issues invoices or other documents for non-existent transactions is punishable by imprisonment from four to eight years. For the purposes of applying the provision provided for in paragraph 1, the issuance or issuance of several invoices or documents for non-existent transactions during the same tax period is considered as a single offence. If the untrue amount indicated in the invoices or documents, per tax period, is less than one hundred thousand euros, imprisonment from one year and six months to six years is applied.	Art. 8 Legislative Decree 74/2000	The rule aims to protect the State's interest in not seeing its tax assessment function hindered. The crime can be committed both by the taxable person for VAT purposes and by anyone who issues documents that can be used for tax purposes by third parties for the purpose of evasion, it is, therefore, a common crime. The punished conduct may consist, alternatively, in the issuance or issuance of invoices or other documents for non-existent transactions. From a subjective point of view, specific intent is required, consisting in the agent's awareness of the falsity of the document

Crime - offence text	Source	Brief description
		issued in order to allow third parties to evade income or value added taxes.
CONCEALMENT OR DESTRUCTION OF ACCOUNTING DOCUMENTS Unless the act constitutes a more serious offence, anyone who, in order to evade income or value added taxes, or to allow third parties to evade tax to evade, conceals or destroys all or part of the accounting records or documents whose retention is compulsory shall be punished with imprisonment from three to seven years. so as not to allow the reconstruction of income or turnover.	Art. 10 Legislative Decree 74/2000	The law punishes the conduct of destruction / concealment of accounting records or documents whose retention is mandatory. The jurisprudence of legitimacy has specified that: - "destruction" means the elimination of documentation or support or with erasures and abrasions; - "concealment", on the other hand, means the temporary or definitive unavailability of the documentation by the verification bodies and is carried out through the physical concealment of the document. As for the material object (the "documents and accounting records whose retention is mandatory"), reference is made to the provisions of art. 22 of Presidential Decree no. 600/1973 and art. 2214 of the Civil Code. For the purpose of committing the crime, specific intent is required, consisting in the "purpose of evading income or value added taxes, or allowing third parties to evade".
UNDUE COMPENSATION Anyone who fails to pay the sums due, using in compensation, pursuant to Article 17 of Legislative Decree No. 241 of 9 July 1997, undue credits, for an annual amount exceeding fifty thousand euros, shall be punished with imprisonment from six months to two years. Anyone who fails to pay the sums due, using as compensation, pursuant to Article 17 of Legislative Decree 9 July 1997, no. 241, non-existent credits for an annual amount exceeding fifty thousand euros, shall be punished with imprisonment from one year and six months to six years.	Art. 10 quarter Legislative Decree 74/2000	The crime under analysis occurs whenever the taxpayer does not pay the sums due, using non-existent tax credits or tax credits not due to him as compensation, for an amount exceeding € 50,000 per year. Since the illegal use of non-existent tax credits has more serious connotations, the criminal sanction provided for is more severe. Legislative Decree no. 87 of 14 June 2024 introduced a cause of exclusion of punishability, in paragraph 2 bis, when there is the occurrence of conditions of objective uncertainty on specific elements

Crime - offence text	Source	Brief description
The punishability of the agent for the offence referred to in paragraph 1 is excluded when, also due to the technical nature of the assessments, there are conditions of objective uncertainty as to the specific elements or particular qualities that justify the entitlement to the credit.		or particular qualities that basis the entitlement to the credit. The crime under analysis is a so-called "proper crime", as it can only be committed by the taxpayer. The crime under analysis involves the liability of the entity pursuant to Legislative Decree 231/2001 only if committed in the context of cross-border fraudulent systems connected to the territory of at least one other Member State of the European Union and carried out with the aim of evading value added tax (VAT), for an amount equal to or greater than € 10,000,000.
FRAUDULENT EVASION OF TAX PAYMENTS Anyone who, in order to avoid the payment of income or value added taxes or interest or administrative penalties relating to such taxes for a total amount exceeding fifty thousand euros, simulates or carries out other fraudulent acts on his or her own or others' assets capable of rendering the compulsory collection procedure totally or partially ineffective shall be punished with imprisonment from six months to four years. If the amount of taxes, penalties and interest is greater than two hundred thousand euros, imprisonment from one year to six years is applied. Anyone who, in order to obtain for himself or for others a partial payment of taxes and related accessories, indicates in the documentation submitted for the purposes of the tax settlement procedure assets for an amount lower than the actual amount or fictitious liabilities for a total amount exceeding fifty thousand euros, shall be punished with imprisonment from six months to four years. If the amount referred to in the previous period is greater than two hundred thousand euros, imprisonment from one year to six years is applied.	Art. 11 Legislative Decree 74/2000	The prerequisite of the conduct is that the subject has a debt (by way of income and value added taxes as well as related interest and penalties) exceeding Euro 50,000. For this reason, it is a crime in its own right, as it can be committed by the taxpayer who is a qualified debtor. The crime in question can be committed, alternatively, through: - simulated alienation; - other fraudulent means. The second paragraph of the crime under analysis then provides for the punishment of the person who, in order to obtain - for himself or for others - a partial payment of taxes and related accessories, commits fraudulent acts, which can be summarized as follows: - indication in the documentation submitted for the purposes of the tax settlement procedure of assets for an amount lower than the actual amount; - indication in the documentation submitted for the purposes of the tax settlement procedure of fictitious

Crime - offence text	Source	Brief description
		liabilities for an amount exceeding 50,000.00 euros.

ARTICLE 25 SEXIESDECIES – SMUGGLING

SMUGGLING FOR FAILURE TO DECLARE Anyone who, by failing to submit the customs declaration, shall be punished with a fine of 100 per cent to 200 per cent of the border fees due: a) introduces, circulates in the customs territory or removes non-EU goods from customs supervision, in any way and for any reason; b) it removes EU goods from the customs territory for any reason. The penalty referred to in paragraph 1 shall apply to the person who holds non-EU goods, when the circumstances provided for in Article 19, paragraph 2 occur.	Art. 78 Legislative Decree 141/2024	Article 78 includes all cases of **wilful omission to comply with the obligation** to declare in relation to customs procedures not specifically regulated by the special rules referred to in the following articles (Articles 80, 81, 82 and 83) by removing the goods, in any way and for any reason, from customs supervision and the payment of the related border duties. The Company maliciously fails to submit the customs declaration and: - introduces, circulates in the customs territory or removes non-EU goods from customs supervision, in any way and for any reason (import activities); - it takes EU goods out of the customs territory for any reason (export activities). The **customs declaration** must be submitted by the exporter for export activities and by the importer for import activities. The last subparagraph considers the conduct of the person holding non-Union goods that are transported or stored in the onshore customs surveillance area and: - is unable or - Waste to demonstrate the legitimate origin of the goods or present evidence that is not reliable, except for the demonstration of possession of the goods as a result of another crime committed by him, responsible for smuggling.
SMUGGLING FOR UNFAITHFUL DECLARATION Any person who declares the quality, quantity, origin and value of the goods, as well as any other element necessary for the application of the tariff and for the	Art. 79 Legislative Decree 141/2024	**Smuggling for unfaithful declaration** occurs in all cases in which, despite the fact that the party has submitted the necessary declaration, a difference is detected, intentionally intentional, with regard to

Crime - offence text	Source	Brief description
settlement of the duties in a manner that does not correspond to the ascertained shall be punished with a fine of between 100 per cent and 200 per cent of the border duties due or the duties unduly received or unduly demanded for repayment.		the **quality, quantity, origin and value of the goods** or any other **element** necessary for the application of the tariff and for the settlement of the duties due. The case of unfair declaration also occurs in the event of **incorrect payment of duties** (by indicating a non-compliant rate of duty). The customs declaration must be submitted by the exporter for export activities and by the importer for import activities. The importer, in order to import the goods within the customs territory, submits a **customs declaration**. The new discipline, by bringing back to the concept of omitted and unfaithful declaration all the cases, previously fragmented into different provisions, has pursued the aim of rationalizing the criminal offence of smuggling; In fact, the generic cases proposed include all cases of omitted or unfaithful customs declaration not otherwise regulated, by anyone.
SMUGGLING IN THE MOVEMENT OF GOODS BY SEA, AIR AND BORDER LAKES A fine of 100 per cent to 200 per cent of the border fees payable shall be imposed on the master of aircraft or the master of ships who: a) unloads, embarks or tranships, in the territory of the State, non-EU goods, failing to present them to the nearest office of the Agency; b) at the time of departure, it does not have on board non-EU or export goods with refund of rights, which should be found there according to the manifest, the summary declaration and other customs documents; c) transports non-EU goods into the territory of the State without being in possession of the manifest, the summary declaration and other customs documents when they are required. The same penalty referred to in paragraph 1 shall also apply to:	Art. 80 Legislative Decree 141/2024	Article 80 reports in a single provision the cases of smuggling in the movement of goods by sea, air and border lakes, identifying a **"proper" crime**. The type of offender can only be found in the captain of aircraft or in the captain of the ship.

Crime - offence text	Source	Brief description
a) the captain of the ship which, in breach of the prohibition laid down in Article 60, while transporting non-EU goods, borders the national shores or drops anchor, stands at the hood or in any case communicates with the territory of the State in such a way that the disembarkation or embarkation of the goods is easy; b) master of an aircraft carrying non-Union cargo that lands outside a customs airport and fails to report the landing within the next working day to the authorities referred to in Article 65. In such cases, in addition to the cargo, the aircraft is considered to have been smuggled into the customs territory.		
SMUGGLING FOR MISUSE OF IMPORTED GOODS WITH TOTAL OR PARTIAL REDUCTION OF DUTIES Any person who assigns, in whole or in part, to non-Union goods, imported duty-free or with a reduction in duty-free, a destination or use other than that for which the exemption or reduction was granted shall be punished with a fine of between 100% and 200% of the border duties due.	Art. 81 Legislative Decree 141/2024	The conduct concerned is **the undue use of the customs exemption**. The total or partial reduction of rights may be granted for import activities included, by way of example, in the "Special use" and "Processing" regimes (Chapters 4 and 5 of Regulation (EU) No. 952/2013): i. Temporary Admission Regime (art. 250 UCC); ii. End-use regime (Art. 254 UCC); iii. Inward processing regime (art. 256 UCC). Temporary Admission Regime Under the temporary admission procedure, **non-Union goods intended for re-export may be reserved for particular use in the customs territory** of the Union in full or partial exemption from import duties. The temporary admission scheme can only be used if certain conditions are met, including: a) **the goods are not intended to undergo modification**, except for their normal depreciation due to the use that is made of them; b) It is possible to ensure **the identification of goods** placed under the procedure, except where, having regard to the nature of the goods or the intended use, the absence of identification

Crime - offence text	Source	Brief description
		measures cannot give rise to misuse of the procedure or, in the case referred to in Article 223, where it is possible to verify whether the conditions laid down for equivalent goods are fulfilled. End-use regime Under the end-use procedure, goods may be released for free circulation duty-free or duty-free because of their particular use. **Where the goods are at a stage of production where only the intended end-use can be achieved in a cost-effective manner**, the customs authorities may lay down in the authorisation the conditions under which the goods are deemed to have been used for the purposes established for the application of the duty exemption or reduced duty. Inward processing regime Under the inward processing procedure, non-Union goods may be used in the customs territory of the Union in one or more **processing operations** without being subject to import duties and other charges. The inward processing scheme can be used for the following processes: repair, assembly, assembly and usual handling.
SMUGGLING IN THE EXPORT OF PERMITTED GOODS TO RESTITUTION OF RIGHTS Any person who uses fraudulent means in order to obtain undue restitution of duties established for the import of raw materials used in the manufacture of goods to be exported shall be punished with a fine of between 100% and 200% of the amount of the duties which he has unduly collected or attempted to collect.	Art. 82 Legislative Decree 141/2024	The conduct punishes anyone who uses fraudulent means to obtain the undue restitution of duties established for the import of raw materials used in the manufacture of goods that are exported. The refund of import duties for raw materials that are exported is granted, by way of example: • for certain **agricultural products**, pursuant to Commission Regulation (EC) b, 612/2009 of 7 July 2009 laying down common rules for the application of the system of export refunds for agricultural products. • For certain **steel products**, subject to export, the conditions for the

Crime - offence text	Source	Brief description
		application of this facilitation are: (i) products must be new; (ii) must be Made in Italy; (iii) must be made of cast iron, iron or steel.
SMUGGLING FOR TEMPORARY EXPORTATION AND SPECIAL USE AND PROCESSING ARRANGEMENTS Any person who, in the course of temporary export operations and special use or processing arrangements, subjects the goods to artificial manipulation or other fraudulent means in order to evade the payment of border duties which would otherwise be due, shall be liable to a fine of between 100% and 200% of the border duties due.	Art. 83 Legislative Decree 141/2024	The conduct punishes anyone who, in breach of the obligations prescribed by the relevant customs decision (temporary export procedure, special use or outward processing), **subjects the goods to artificial manipulation or uses other fraudulent means** in order to exempt the goods from the payment of the border duties that would be due. By way of example, the following schemes are described: i. Temporary export ii. Special Use Schemes (End Use and Temporary Admission) iii. Outward processing Temporary export Temporary export allows the temporary shipment of domestic goods out of the customs territory of the European Union for a certain period of time, with **the obligation to re-import them without having undergone any substantial changes**. The competent office of the Agency may authorise the temporary export of EU goods, **intended to be re-imported as** such, to be used as samples, for study, for viewing, for experiments, for testing, for attempted sale, for cultural, fair, artistic, sporting, technical, scientific events, for tourism, for shows, excluding cinematographic ones, for grazing, for reproduction and for other similar needs. The goods may remain temporarily exported for the time necessary to achieve the purpose for which they were exported and in any case for a maximum period of thirty-six months, which may be extended upon a reasoned request by the interested party. Outward processing **The export of goods for repair/processing is** covered by the so-called "outward processing" procedure from a customs

Crime - offence text	Source	Brief description
		point of view. This regime allows EU goods to be temporarily exported outside the customs territory of the European Union to subject them to **"improvement" operations** (processing, repairs, assembly, etc.) and to **re-import the products obtained from processing**, totally or partially exempt from import duties. Authorisation for the outward processing procedure is issued by the customs office competent for the territory where the company applying for it is based.
SMUGGLING OF MANUFACTURED TOBACCO Anyone who introduces, sells, circulates, purchases or holds for any reason in the territory of the State a quantity of smuggled manufactured tobacco exceeding 15 conventional kilograms, as defined by Article 39-quinquies of the consolidated text referred to in Legislative Decree No. 504 of 26 October 1995, shall be punished with imprisonment from two to five years. The facts referred to in paragraph 1, when they concern a quantity of processed tobacco up to 15 conventional kilograms and if the aggravating circumstances referred to in Article 85 do not occur, they shall be punished with an administrative sanction of the payment of a sum of money of 5 euros for each conventional gram of product, not less than 5,000 euros in any case. If the quantities of smuggled manufactured tobacco are: a) not exceeding 200 conventional grams, the administrative fine is in any case equal to 500 euros; b) exceeding 200 and up to 400 conventional grams, the administrative fine is in any case equal to € 1,000.	Art. 84 Legislative Decree 141/2024	The article sanctions anyone who: - introduce, - sell, - circular, - purchases or - holds for any reason in the territory of the State quantities of smuggled manufactured tobacco exceeding 15 conventional kilograms, shall be punished with imprisonment from two to five years. For the definition of conventional kilogram, reference must be made to Article 39 quinquies of Legislative Decree No. 504 of 26 October 1995. The following two paragraphs lay down provisions on the administrative penalties applicable in the presence of smaller quantities of tobacco. In particular: • an administrative fine of €5 for each conventional gram of product, not less than €5,000 in any case if, in the presence of the facts referred to in paragraph 1, the quantity of processed tobacco is less than 15 conventional kilograms and the aggravating circumstances referred to in Article 85 below do not occur; • an administrative fine in any case equal to € 500 if the quantities of smuggled manufactured tobacco do not exceed 200 grams conventional;

Crime - offence text	Source	Brief description
		• the administrative sanction in any case equal to € 1,000 if the quantities of smuggled manufactured tobacco are greater than 200 and up to 400 conventional grams.
AGGRAVATING CIRCUMSTANCES OF THE CRIME OF SMUGGLING MANUFACTURED TOBACCO If the acts referred to in Article 84 are committed using means of transport belonging to persons unrelated to the offence, the penalty shall be increased. In the cases provided for in Article 84, a fine of €25 is applied for each conventional gram of product and imprisonment from three to seven years, when: a) in committing the crime or in conduct aimed at ensuring the price, product, profit or impunity of the crime, the perpetrator uses weapons or is ascertained to have possessed them in the execution of the crime; b) in committing the crime or immediately afterwards, the perpetrator is caught together with two or more persons in such a condition as to obstruct the police; c) the fact is connected with another crime against public faith or against the public administration; d) in committing the crime, the perpetrator used means of transport which, with respect to the approved characteristics, present alterations or modifications suitable for hindering the intervention of the police or causing danger to public safety; e) in committing the crime, 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 Laundering, Search, Seizure and Confiscation of the Proceeds of Crime, made in Strasbourg on 8 November 1990, ratified and made enforceable pursuant to the law of 9 August 1993, 328, and which in any case have not entered into and ratified legal assistance agreements with Italy concerning the crime of smuggling.	Art. 85 Legislative Decree 141/2024	The provision in question provides for aggravating circumstances to the crime of smuggling manufactured tobacco.
CRIMINAL CONSPIRACY AIMED AT SMUGGLING MANUFACTURED TOBACCO	Art. 86 Legislative	The legislator, following the model of the corresponding common crime referred to

Crime - offence text	Source	Brief description
When three or more persons join forces for the purpose of committing several of the offences provided for 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 sanctions, referred to in Legislative Decree No. 504 of 26 October 1995, also with reference to the products referred to in Articles 62-quarter, 62-quarter.1, 62-quarter.2 and 62-quinquies referred to in the aforementioned consolidated text, those who promote, establish, direct, organize or finance the association are punished, for this reason alone, with imprisonment from three to eight years. Those who participate in the association are punished with imprisonment from one year to six years. The penalty is increased if the number of members is ten or more. If the association is armed or if the circumstances provided for in Article 85(2)(d) or (e) or in Article 40-ter(2)(d) or (e) of the aforementioned consolidated text referred to in Legislative Decree No 504 of 1995 are met, also with reference to the products referred to in Articles 62-quarter, 62-quarter.1, 62-quarter.2 and 62-quinquies of the same consolidated text, the penalty of imprisonment from five to fifteen years shall be applied 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 the availability, for the achievement of the purposes of the association, of weapons or explosive materials, even if concealed or kept in a place of storage. The penalties provided for in Article 84 and in this Article shall be reduced from one third to one half in the	Decree 141/2024	in art. 416 of the Criminal Code, incriminates the mere establishment of the associative bond[6] aimed at carrying out the crime for the purpose of smuggling manufactured tobacco.

[6] According to consolidated jurisprudence, the associative bond must have the following characteristics: permanence or in any case stability of the association, indeterminacy of the criminal program, existence of an organizational structure (even minimal) suitable and adequate to carry out the crimes (Cass. Pen., Sec. II, 17 January 2013, no. 16339).

Crime - offence text	Source	Brief description
case of the offender who, dissociating himself from the others, shall endeavour to prevent the criminal activity from being carried out to further consequences, including by concretely assisting the police or judicial authorities in the collection of decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the crime or for the identification of relevant resources for the commission of crimes.		
AGGRAVATING CIRCUMSTANCES OF SMUGGLING For the offences provided for in Articles 78 to 83, anyone who, in order to commit smuggling, uses means of transport belonging to a person unrelated to the offence shall be punished with a fine increased by up to half. For the offences referred to in paragraph 1, the following shall be added to the fine: imprisonment from three to five years: a) when, in committing the crime or immediately afterwards, in the surveillance area, the perpetrator is caught at gunpoint; b) when, in committing the offence or immediately afterwards, in the surveillance area, three or more smugglers are caught together and in such a condition as to obstruct the police; c) when the act is connected with another crime against public faith or against the public administration; d) when the perpetrator is an associate to commit smuggling offences and the offence committed is among those for which the association was formed; e) when the amount of border duties due or unduly received or unduly requested as a refund by way of customs duty exceeds 100,000 euros; (e-bis) when the total amount of border duties due or duties unduly levied or unduly claimed in refunds other than customs duty is greater than EUR 500,000.	Art. 88 Legislative Decree 141/2024	The provision in question provides for aggravating circumstances to the crime of smuggling.

Crime - offence text	Source	Brief description
For the offences referred to in paragraph 1, the following shall be added to the fine: imprisonment of up to three years: a) when the amount of border duties due or unduly received or unduly requested as a refund by way of customs duty is greater than €50,000 and not more than €100,000; b) when the total amount of border duties due or duties unduly received or unduly claimed in refunds other than customs duty is greater than €200,000 and not more than €500,000.		
EXEMPTION FROM THE ASSESSMENT OR PAYMENT OF EXCISE DUTY ON ENERGY PRODUCTS[7] It is punished with imprisonment from six months to three years and with a fine from double to ten times the tax evaded, not less than 7746 euros in any case, whoever: a) clandestinely manufactures or refines energy products; b) evades energy products, including natural gas, from the assessment or payment of excise duty by any means; c) allocates to uses subject to tax or higher tax products exempt or admitted at reduced rates;	Art. 40 Legislative Decree 504/1995 (Art. 44 of Legislative Decree 504/1995 - Confiscation[8])	The crime can be committed by "anyone", so it is a "common" crime. The protected legal asset is the State's interest in the correct assessment and correct collection of excise duty relating to energy products. This is a multi-case rule that incriminates anyone: ***a)*** [9] **clandestinely**[10] **manufactures or refines**[11] energy products; ***b)*** **evades** energy products, including natural gas, from the assessment or

[7]**Energy products**: products indicated in art. 21 TEU by means of an alphanumeric code taken from the combined nomenclature referred to in EC Reg. no. 2031/2001 [6 August 2021]. Some examples: products intended to be used as heating fuel or as motor fuel; leaded gasoline; petrol; oil and kerosene; hydrocarbons [also deriving from purification and treatment of mixtures and recovered oily residues]; gas or diesel oils; fuel oils; oil gas; natural gas; coal, lignite and coke.

[8]Confiscation is governed by art. 44 TEU which reads as follows: "1. Products, raw materials and means used in any way to commit the violations referred to in Articles 40, 40 bis, 41 and 43 shall be subject to confiscation in accordance with the laws in force on customs matters.

1-bis. In the event of conviction or application of the penalty at the request of the parties pursuant to Article 444 of the Code of Criminal Procedure for one of the offences provided for in this Chapter, the confiscation of the goods constituting the product, profit or price shall always be ordered, unless they belong to a person unrelated to the crime. When it is not possible to proceed with the confiscation referred to in the first sentence, the judge shall order the confiscation of the sums of money, goods or other benefits of which the convicted person has the disposal, even through an intermediary, for a value equivalent to the product, profit or price of the crime

1-ter. The confiscation referred to in paragraph 1-bis does not apply to the part that the taxpayer undertakes to pay to the Treasury even in the presence of seizure. In the event of non-payment, after warning to the defaulting taxpayer, confiscation is always ordered.

1-quarter. In cases of conviction or application of a penalty on request pursuant to Article 444 of the Code of Criminal Procedure for any of the offences provided for in this consolidated text, punishable by a custodial sentence of not less than five years, Article 240-bis of the Criminal Code shall apply.

Civil obligation of the operator for the financial penalty imposed on an employee (Art. 51 Legislative Decree 504/1996)."

[9]"Manufacturing" also consists of the activities of transformation, processing, extraction from the subsoil.

[10]"Refining" is the generic name for technological processes designed to free, by chemical or physical means, a natural or artificial product from any impurities it contains (foreign or polluting substances, undesirable odours or colours, etc.), or aimed at reducing its grain. In this context, reference must be made to the non-legal definition of the term.

[11]The term "clandestinely" is not defined by the legislator. Reference can be made to art. 42, in which clandestinity is linked to the failure to previously report or verify the premises and equipment used for the manufacture of the relevant products.

Crime - offence text	Source	Brief description
d) carries out unauthorised mixing operations from which products are obtained that are subject to an excise duty higher than that paid on the individual components; e) regenerates denatured products to make their use in uses subject to higher taxes easier and more elusive; f) it holds denatured energy products under conditions other than those prescribed for admission to the preferential treatment; g) possesses or uses products obtained from clandestine manufactures or unauthorised blending. The fine shall be commensurate, for the violations referred to in letters a) and d) of paragraph 1, in addition to the total products completed, also to those that could have been obtained from raw materials in progress or awaiting processing, or in any case existing in the factory or in the premises where the violation is committed; and, for the infringements referred to in point (e), in addition to products in the process of regeneration or regenerated in their entirety, including those that have in any case been regenerated, also to denatured products found at the place where the infringement is committed. The attempt is punished with the same penalty as for the crime committed. The manufacture of products subject to excise duty, by means of operations carried out, without justified reason, at times other than those declared in the working communication, if any, is an attempt to remove the product from assessment. The circulation of the products referred to in Article 7-bis is also an attempt to remove the product from the assessment if it 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 untrue or without having been carried out, by the Office of the Agency, the		payment of excise duty by any means: a free-form criminal offence; ***c)*** **allocates products exempt or admitted at reduced rates to uses subject to tax or higher tax**; ***d)*** **carries out unauthorised mixing operations** from which products are obtained that are subject to an excise duty higher than that paid on the individual components; ***e)*** **regenerates** denatured products to make it easier and more elusive to use them in uses subject to higher taxation; ***f)*** **it holds** denatured energy products under conditions other than those prescribed for admission to the preferential treatment; ***g)*** **possesses or uses** products obtained from clandestine manufactures or unauthorised blending. The subjective element of the crime: these are cases punishable by way of general intent, with the exception of the case under e).

Crime - offence text	Source	Brief description
validation of the aforementioned code due to the failure to present the products to the same Office. If the quantity of energy products is greater than 10,000 kilograms, the penalty is imprisonment from one to five years, in addition to the fine. [omissis]		
EVASION OF THE ASSESSMENT OR PAYMENT OF EXCISE DUTY ON MANUFACTURED TOBACCO[12] Except in the cases referred to in Article 84 of the national provisions supplementary to 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 9 August 2023, any person subtracts, by any means and by any means, from the assessment or payment of excise duty the manufactured tobacco referred to in Title I, Chapter III-bis of this consolidated text shall be punished with imprisonment from two to five years. The attempt is punished with the same penalty as for the crime committed. [omissis]	Art. 40 *bis* Legislative Decree 504/1995 (Art. 44 of Legislative Decree 504/1995 – Confiscation; Art 44 bis of Legislative Decree 504/1995 – Destination of seized or confiscated assets [13]; Art 44 ter Legislative Decree 504/1995 – Custody, destruction, sale or sampling of seized or	The crime can be committed by "anyone", so it is a "common" crime. Residual case: the article, in fact, is applicable only outside the cases referred to in art. 84 of the National Provisions Complementary to the Union Customs Code. Objective element: subtraction of manufactured tobacco, by any means and in any manner, from the assessment or payment of excise duty. Minimum thresholds of criminal relevance: Article 40-bis, paragraph 3 of the TEU. In particular, the quantity of product stolen must be greater than 15 kg conventional (art. 39-quinquies).

[12] **Manufactured tobacco [and treated as such]**: products referred to in Articles 39-bis and 39-ter of the TEU (see the reference in Article 40-bis to the whole of Title I, Chapter III-bis): cigars and cigarillos; cigarettes; smoking tobacco: fine-cut tobacco to be used for rolling cigarettes; other smoking tobacco; snuff; chewing tobacco; smokeless inhalation tobacco.

[13] The **destination of seized or confiscated assets** is governed by art. 44-bis of the TUA which reads as follows: "1. Movable property, including those registered in public registers, ships, boats, boats and aircraft seized during police operations to combat the violations referred to in articles 40-bis and 40-ter, they are entrusted by the competent authorities in judicial custody to police bodies that request them for use in police activities or they can be entrusted to other State bodies or other non-economic public bodies, for justice, civil protection or environmental protection purposes.

2. The costs relating to the management of assets and the compulsory insurance of vehicles, boats and aircraft shall be borne by the office or command of the user.

3. The movable property referred to in paragraph 1, acquired by the State following a final confiscation order, shall be assigned, on request, to the bodies or entities that have had the use of it.

4. The provisions of Article 95(3), (4), (6), (7) and (8) of the national provisions supplementing the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20(2) and (3) of Law No 111 of 9 August 2023, shall apply. In the case of violations punishable by an administrative sanction, the *measures for which, on the basis of the aforementioned Article 95, the judicial authority is competent shall be adopted by the Office of the Agency territorially competent in relation to the place where the violation was ascertained."*

Crime - offence text	Source	Brief description
	confiscated things[14])	
AGGRAVATING CIRCUMSTANCES OF THE CRIME OF EVADING THE ASSESSMENT OR PAYMENT OF EXCISE DUTY ON TOBACCO If the acts referred to in Article 40-bis are committed using means of transport belonging to persons unrelated to the crime, the penalty is increased. In the cases provided for in Article 40-bis, paragraphs 1 and 2, a fine of € 25 shall be applied for each conventional gram of product and imprisonment from three to seven years, when: a) in committing the offence or in conduct aimed at securing the price, product, profit or impunity of the offence, the perpetrator uses weapons or is ascertained to have possessed them in the execution of the offence; b) in committing the offence or immediately afterwards, the offender is caught together with two or more persons in such a condition as to obstruct the police; c) the act is connected with another crime against public faith or against the public administration; d) in committing the offence, the offender has used means of transport which, with respect to the approved characteristics, present alterations or modifications capable of hindering the intervention of the police or of causing danger to public safety; e) in committing the offence, the perpetrator has used partnerships or corporations or has made use of financial resources in any way constituted in States that have not ratified the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, made in Strasbourg on 8 November 1990, ratified and made enforceable pursuant to the Law of 9 August 1993, 328, and which in any case have not entered into	Art. 40 *ter* Legislative Decree 504/1995 (Art 44 bis of Legislative Decree 504/1995 – Destination of seized or confiscated assets; Art 44 ter Legislative Decree 504/1995 – Custody, destruction, sale or sampling of seized or confiscated things)	The provision in question provides for aggravating circumstances to the crime of evading the assessment or payment of excise duty on manufactured tobacco.

[14] The **Custody, destruction, sale and sampling of seized or confiscated items** is governed by art. 44-ter of the TEU, which reads as follows: "*Without prejudice to the provisions of Article 44-bis, in the cases of violations referred to in Articles 40-bis and 40-ter, the provisions of Article 118 of the national provisions complementary to the Union Customs Code shall apply, insofar as they are compatible, referred to in the legislative decree issued pursuant to Articles 11 and 20, paragraphs 2 and 3, of Law No. 111 of 9 August 2023.*"

Crime - offence text	Source	Brief description
and ratified legal assistance agreements with Italy concerning the crime of smuggling.		
EXTENUATING CIRCUMSTANCES The penalties provided for in Article 40-bis, paragraphs 1 and 2, are reduced from one third to one half in the case of the offender who strives to prevent the criminal activity from being carried to further consequences, also by concretely helping the police or judicial authorities in the collection of decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the crime or for the identification of relevant resources for the commission of the crimes.	Art. 40 *quarter* *Legislative* Decree 504/1995	The provision in question provides for mitigating circumstances to the crime of evading the assessment or payment of excise duty on manufactured tobacco.
SALE OF MANUFACTURED TOBACCO WITHOUT AUTHORIZATION OR PURCHASE FROM PERSONS NOT AUTHORIZED TO SELL Anyone who sells or offers for sale manufactured tobacco without authorisation from the Customs and Monopolies Agency shall be punished with an administrative fine ranging from €5,000 to €10,000. The penalty is reduced from one third to one-half, if the quantity of processed tobacco does not exceed 250 grams. Anyone who buys tobacco manufactured by a person not authorized to sell it is punished with an administrative fine ranging from €5,000 to €10,000. The penalty is reduced from one third to one-half, if the quantity of processed tobacco does not exceed 500 grams. When the conduct referred to in paragraphs 1 and 2 concerns a quantity of manufactured tobacco exceeding 5 kilograms or exceeding 10 kilograms, respectively, the penalty of imprisonment of up to one year and a fine of between €25 and €64 shall be applied.	Art. 40 *quinquies* Legislative Decree 504/1995	The third and final paragraph typifies a **crime of a contravention nature**[15] which, with reference to the conduct referred to in the first two paragraphs, is configured with the exceeding of a minimum threshold of criminal relevance, i.e. when **the quantity of tobacco (sold or purchased) is higher:** • **5 kilograms in case of sale;** • **to 10 kilograms in case of purchase.** It is, therefore, a multi-case rule, because it regulates two types of conduct: *i)* the **sale** of manufactured tobacco without prior authorization; *ii)* the **purchase** of manufactured tobacco from a retailer without the necessary authorisation. It is a common crime and, therefore, can be committed by "anyone".

[15] Punished with imprisonment for up to one year and a fine of 25 to 64 euros.

Crime - offence text	Source	Brief description
CLANDESTINE MANUFACTURE OF ALCOHOL AND ALCOHOLIC BEVERAGES[16] Anyone who clandestinely manufactures alcohol or alcoholic beverages shall be punished with imprisonment from six months to three years and a fine of between two and ten times the tax evaded, not less than in any case less than 7746 euros. The fine is commensurate, in addition to the total products completed, also to those that could have been obtained from raw materials in progress or awaiting processing, or in any case existing in the factory or in the premises where the violation is committed. Clandestine manufacturing means that carried out in premises or with devices that have not been previously reported or verified, or built or altered in such a way that the product can be removed from inspection. The parts of the apparatus relevant for the purposes of proving the clandestine manufacture of alcohol are the distillation boiler, the phlegm collection vessel, the wine warmer, the dephlegmator and the coolant. Clandestine manufacture is also proved by the mere presence in the same room or in adjacent rooms of some of the raw materials necessary for the preparation of the products and appliances necessary for that preparation or part of them, before the factory and the appliances have been reported to the Office of the Customs Agency competent for the territory and verified by it. [omissis]	Art. 41 Legislative Decree 504/1995 (Art. 44 of Legislative Decree 504/1995 - Confiscation)	The typical conduct is the only **(clandestine) manufacture** of the product subject to excise duty: it is a "constrained form" offence, since the disvalue of the case lies in the manner in which the manufacturing conduct is expressed, i.e. in the adverb "clandestinely". In paragraph 2, the legislator provides the meaning: "*clandestine manufacture* ***means that carried out in premises or with devices not previously reported or verified, or built or altered in such a way that the product can be exempt from verification***". The material object of the crime is **alcohol** and **alcoholic beverages.** The case in question is a common crime and, therefore, can be committed by anyone who engages in typical conduct, both at an entrepreneurial-industrial level and at a domestic level. The offence referred to in Article 41 is punished by way of generic intent, which must consist of the awareness and willingness - on the part of the active person of the offence - to clandestinely manufacture alcohol or alcoholic beverages.
ASSOCIATION FOR THE PURPOSE OF CLANDESTINE MANUFACTURE When three or more persons associate for the purpose of clandestinely manufacturing alcohol or alcoholic	Art. 42 Legislative Decree 504/1995	The legislator, following the model of the corresponding common crime referred to in art. 416 of the Criminal Code, incriminates the mere establishment of

[16] **Alcohol and alcoholic beverages**: products referred to in Article 27(1) of the TUA: wine; beer; fermented beverages other than wine and beer; intermediate alcoholic products; ethyl alcohol.

Crime - offence text	Source	Brief description
beverages, each of them, for the sole act of association, shall be punished with imprisonment from three months to one year.		the associative bond[17] aimed at the fulfillment of the crime for the purpose of clandestine manufacture of **alcohol or alcoholic beverages**[18]. The typified offence is a crime of **danger**[19] punished by **way of specific intent.**
EVASION OF ASSESSMENT AND PAYMENT OF EXCISE DUTY ON ALCOHOL AND ALCOHOLIC BEVERAGES It is punished with imprisonment from six months to three years and with a fine from double to ten times the tax evaded, not less than 7746 euros in any case, whoever: a) subtracts alcohol or alcoholic beverages from the assessment or payment of excise duty by any means; (b) holds denatured alcohol under conditions other than those prescribed or uses it for purposes other than those for which the exemption has been granted. The attempt is punished with the same penalty as for the crime committed. The manufacture of alcoholic products subject to excise duty, by means of operations carried out, without justified reason, at times other than those declared in the employment communication, if any, is an attempt to remove the product from assessment. [omissis]	Art. 43 Legislative Decree 504/1995 (Art. 44 of Legislative Decree 504/1995 - Confiscation)	The crime can be committed by "anyone", so it is a "common" crime[20]. This is a rule with several cases: a) ***anyone who subtracts alcohol or alcoholic beverages from the assessment or payment of excise duty by any means*** (pursuant to Article 40 of the TUA); b) ***Any person who possesses denatured alcohol[21] under conditions other than those prescribed or uses it for purposes other than those for which the exemption has been granted***: The subjective element of the crime: these are cases punishable by way of generic intent; attempted crime: art. 43 paragraph 2, TUA: the attempted crime is punished in the same way as the crime committed.
AGGRAVATING CIRCUMSTANCES If the offences referred to in Articles 40, 41 and 43 are committed by bribing the staff of the tax administration	Art. 45 Legislative	The provision provides - in the event of the commission of crimes by means of

[17] According to consolidated jurisprudence, the associative bond must have the following characteristics: permanence or in any case stability of the association, indeterminacy of the criminal program, existence of an organizational structure (even minimal) suitable and adequate to carry out the crimes (Cass. Pen., Sec. II, 17 January 2013, no. 16339).

[18] The Criminal Section VI of the Court of Cassation, with sentence no. 40889 of 11 October 2007, has also extended the scope of operation of art. 42, considering that for the purpose of clandestine manufacture it includes "*logically and systematically the related and consequent activities of marketing alcoholic products, even if they integrate any further crimes*".

[19] Crimes of danger provide for criminal protection in advance of the material injury of the protected legal asset without.

[20] According to some jurisprudence it is a restricted subjectivity crime, I do not understand the sense, especially compared to other crimes.

[21] Denaturation is a non-reversible chemical process by which ethyl alcohol - edible - is made unfit for human consumption. The legislator has made denatured alcohol exempt from excise duties. The conditions under which it is possible to possess denatured alcohol are listed in art. 27, paragraph 3, of the TEU and by the regulatory legislation.

Crime - offence text	Source	Brief description
or the Guardia di Finanza, the penalty shall be imprisonment from three to five years, in addition to a fine. Personnel of the tax administration and the Guardia di Finanza who participate in the offences referred to in paragraph 1 shall be punished with imprisonment from four to six years, in addition to a fine. The application of this provision excludes that of art. 3 of Law no. 1383 of 9 December 1941	Decree 504/1995	corruption - aggravating circumstances to the crimes of: • evasion of the assessment or payment of excise duty on energy products; • clandestine manufacture of alcohol and alcoholic beverages; • evasion of the assessment and payment of excise duty on alcohol and alcoholic beverages.
ALTERATION OF DEVICES, FOOTPRINTS AND MARKINGS Anyone who, in order to subtract product from the assessment, shall be punished with imprisonment from one to five years: a) counterfeits, alters, removes, spoils or renders useless meters, seals, stamps, punches, verification marks or other devices, fingerprints or marks prescribed by the tax authorities or affixed by the Guardia Finanza; b) makes use of counterfeit or altered seals, stamps, punches, verification marks or other fingerprints or markings prescribed by the tax authorities or affixed by the Guardia di Finanza, or without authorisation. Anyone who holds, without authorization, devices, seals, stamps or hallmarks identical to those used by the tax authorities or the Guardia di Finanza, even if counterfeit, is punished with imprisonment from one to six months. The penalty is imprisonment from one month to one year if the act is committed by a manufacturer.	Art. 46 Legislative Decree 504/1995	The law provides for criminal penalties for those who counterfeit, alter, remove, taste, render useless, use or possess without authorization the devices[22],[23] fingerprints or markings[24], the[25] measuring devices that are placed under tax control to guarantee the payment of falsified excise duties. A common offence of constrained conduct, it can be committed by producers, distributors, or economic operators involved in the distribution chain of taxable products. The subject element of the crime is intent, which must consist in the awareness and willingness to falsify or alter the mark; therefore, knowledge of the falsehood or alteration is essential for the attribution of liability.

[22] State bands for alcoholic beverages, such as seals placed on bottles of alcohol (*see* Articles 36 and 37 of Legislative Decree No. 504/1995).

[23] Physical or digital markings imprinted on products or their containers, such as fuel barrels or alcohol bottles (e.g., tax guarantee stamps, distinctive marks on seals or caps, tax seals) or electronic or digital fingerprints (QR code) or tax seal impressions, such as labels, stamps, or seals physically affixed to products or containers to ensure that the goods have been subject to tax inspection. The technical specifications and operational details on the types, methods and characteristics of these fingerprints and markings are established through Regulations and ministerial decrees (MEF and ADM) or European standards (e.g. the EMCS system - *Excise Movement and Control System* - requires electronic traceability for the movement of excise goods between Member States, integrating the use of specific electronic documents and fingerprints).

[24] State marks for manufactured tobacco labels or seals affixed to tobacco packages (cigarettes, cigars, cut tobacco, etc.) to certify that the product has been regularly released for consumption and that excise duties have been paid (*see* Article 10 of Legislative Decree No. 504/1995).

[25] Instruments for the automatic measurement of the quantities produced, stored or released for consumption, used in particular for energy products (such as mineral oils) (*see* Article 18 of Legislative Decree No. 504/1995).

Crime - offence text	Source	Brief description
[omissis] In the cases provided for in paragraphs 1 and 2, where tax evasion has resulted from the fact, the applicability of the penalties referred to in Articles 40 and 43 shall remain unaffected.		
DEFICIENCIES AND SURPLUSES IN THE STORAGE AND MOVEMENT OF PRODUCTS SUBJECT TO EXCISE DUTY For deficiencies found in the verification of tax warehouses of an amount greater than 2 percent above the permitted reduction, the administrative sanction of the payment of a sum of money from double to triple the relative excise duty is applied. In the case of denatured products, if the deficiency exceeds one per cent beyond the permitted reduction, the operator is punished, regardless of the payment of the excise duty commensurate with the highest rate charged on the product, with an administrative fine ranging from €5,000 to €10,000. If the deficiency is greater than 10 per cent above the permitted reduction, the penalties provided for attempting to evade the payment of excise duty shall apply. For surpluses of products in tax warehouses and for surpluses of denatured products that do not fall within the limits of the permitted tolerances, or that are not justified by the required documentation, the penalties provided for the evasion of the products from the assessment or payment of excise duty shall apply, unless the legitimate origin of the products and the regular payment of the tax are demonstrated, if due. For deficiencies, greater than the permitted drops, found on arrival of the products transported under the suspensive regime, the administrative sanction of the payment of a sum of money from one-tenth to the full amount of the tax relating to the missing quantity exceeding the aforementioned drop shall be applied, unless the Tax Authorities have well-founded reasons to believe that the circulation of the products referred	Art. 47 Legislative Decree 504/1995	The rule provides for administrative sanctions for non-compliance in the management of products subject to excise duty which, if the thresholds indicated therein are exceeded, take on a criminal nature as they represent a form of tax evasion on excise duties. The crime is configured in two ways: - **deficiencies,** i.e. when there are product shortages in the warehouses compared to the declared quantities, unless such deficiencies are justified (e.g. natural evaporation or physiological losses); - **Surpluses,** occurs when the products found in storage or during transport are in greater quantity than shown in the loading and unloading records or transport documents. The offence can be committed either by **intent** (e.g. manipulation of registration data to cover a deficiency or surplus or falsification of accompanying documents to justify an unreal surplus) or by **negligence** (e.g. by the absence of adequate controls on the products stored, which could lead to unjustified deficiencies or errors in the recording of warehouse movements, without there being fraudulent intent).

Crime - offence text	Source	Brief description
to in this paragraph has taken place fraudulently or in any case irregularly, in which case the aforementioned penalty is applied with regard to the tax relating to the entire missing quantity. If the deficiency is greater than 10 per cent above the permitted reduction, the penalties provided for attempting to evade the payment of excise duty shall apply. The surpluses are taken over. The penalties referred to in paragraphs 1 and 3 shall not apply if proof is provided that the missing product has been irretrievably lost or destroyed. [omissis] **5-bis.** The provisions of this article shall not apply to manufactured tobacco.		
TRAFFIC IRREGULARITIES Products subject to excise duty, even if intended for exempt or subsidised uses, 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 a false or altered document or which does not allow the identification of the persons involved in the transport operation, the goods or quantity actually transported are presumed to be of illegal origin. In such cases, the penalties provided for the avoidance of the product from the assessment or payment of the tax shall apply to the transporter and the consignor. In the cases referred to in paragraph 1, if the legitimate origin of the products and the regular payment of the tax are demonstrated, the administrative sanction of the payment of a sum of money from 516 euros to 3098 euros is applied, except for the reduction of products	Art. 49 of Legislative Decree 504/1995	With the provision in question, the legislator criminally sanctions the **transporter** and the **shipper** in cases of **transport** of certain products subject to excise duty or which in any case **does not allow the identification** of a series of data related to the products transported, for example the subjects involved in the operation, type and quantity of goods transported. The crime in question is placed to safeguard the interest in the completeness and truthfulness of the documentation[27] accompanying the products subject to transport[28]. This is a case that links a criminal sanction to the occurrence of certain irregularities in circulation which consist of:

[27] D.P.R. 627/1978 Packing slip, invoice, issued by the issuer before transport containing information on the sender and recipient, nature, quality and quantity, carrier's data and information, appearance of the goods transported and package numbers, in 3 copies signed by the carrier. Changes that occurred during transport must also be noted.

[28] Sent. Cass. Pen. Sec. II, 4 July 2007 n, 36608.

Crime - offence text	Source	Brief description
on deposit, for which **the specific penalties provided for by this consolidated text apply.** [omissis] The administrative sanctions referred to in paragraphs 2 and 4 shall also apply for the violations provided for in the same paragraphs relating to the transfers of products referred to in art. 21, paragraph 3. If it is not demonstrated that the product has been intended for uses other than those subject to tax, the presumption of crime referred to in paragraph 1 shall apply; [omissis] Where it is established that the documents referred to in the first paragraph of Article 1 of Presidential Decree No 627 of 6 October 1978 are used[26] as specific accompanying documents for products subject to excise duty, the penalties provided for in this article shall apply instead of the penalties provided for in the same decree. The penalties provided for by the rules in force for irregularities relating to the documentation required for the movement of wine or fermented beverages other than wine and beer shall also apply if such documents are those specific to the products subject to excise duty.		- o in the **transport of the goods in the absence of the documentation required by law**; - or in **the transport of the same on the basis of false**, **altered documents** or which, although not false or altered, **do not allow the identification of the parties involved in the transport operation**, **the type** and **quantity of goods transported**. The active subjects of the crime can be exclusively, since it is a crime of its own: • the **transporter** of the products subject to tax; • the **consignor** of the products subject to tax. The material object of the crime is **energy products**, **some alcoholic products** and **lubricating oils** (the latter by virtue of the reference made by Article 61, paragraph 4). Paragraph 1 expressly excludes wine and fermented beverages other than wine and beer from the scope of Article 49. The crime requires **generic intent**, supplemented by the awareness and willingness to transport products subject to excise duty with absent or defective documentation, because it is false, altered or in any case such as not to allow the verification of certain characteristics[29].
GENERAL PROVISIONS *[omissis]* *For violations* that constitute evasion of payment of the tax, the penalties established by Article 41, paragraphs 1, 2, 3 and 4 shall apply, as well as the confiscation referred to in Article 44. [omissis]. The penalties	Art. 61 Legislative Decree 504/1995	The article under analysis regulates indirect taxation on production and consumption other than those provided for in Titles I and II (i.e. Articles 1-60) → taxation on (**1**) lubricating oils, petroleum bitumen and other products (**2**) substitutes

[26] "Travelling goods must be accompanied, during transport, by a packing slip or invoice, or by another document referred to in the first paragraph of art. 21 of the Decree of the President of the Republic no. 633 of 26 October 1972, as amended, issued by the sender before the start of transport".

[29] As for the relationship with other crimes, the jurisprudence of legitimacy sometimes implicitly admits the concurrence with the crime *under* Article 40 and sometimes denies it in favor of Article 40. As regards, on the other hand, the relationship with the cases of forgery, it is clear that the question of possible concurrence is highlighted with reference to the falsity of the documentation required for the transport of products subject to excise duty. Well, since the falsity of the accompanying documentation is a possibly constituent element of the crime pursuant to Article 49 and since such documentation is in the nature of a public document with privileged faith, there are no causes preventing a concurrence with the crimes of forgery provided for by the Criminal Code.

Crime - offence text	Source	Brief description
provided for in Articles 45 to 51 shall apply for cases of infringements that can also be referred to the products of this Title III; [omissis]		for smoking products; (**3**) products that contain nicotine; (**4**) smokeless inhalation products consisting of solid substances other than tobacco; (**5**) Ancillary products to smoking tobacco. Paragraph 4 of art. Article 61 of the TEU establishes that, for violations that constitute evasion of payment of the tax, the penalties established by Article 40, paragraphs 1, 2, 3 and 4 apply. The article is dedicated only to the subtraction of payment, not also to the assessment.
EXCISE DUTY ON SUBSTITUTES FOR SMOKING PRODUCTS [omissis] **7-bis.** The provisions of Article 84 of the[30] national provisions supplementary to 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 9 August 2023, shall also apply with reference to the products referred to in paragraph 1-bis, according to the criterion according to which one conventional gram of manufactured tobacco is equivalent, both for the purposes of applying penalties and for the purpose of determining the quantitative reference thresholds, respectively at 0.2 millilitres for nicotine-containing products and one millilitre for non-nicotine-containing products. For the products referred to in paragraph 1-bis[31], whether they contain nicotine or not, the provisions of Article 85[32] of the aforementioned national provisions complementary to the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20, paragraphs 2 and 3, of the Law of 9 August 2023, shall also apply, 111, according to the criterion according to which one conventional gram of	Art. 62 *quarter* *Legislative* Decree 504/1995	The provision extends the application of the provisions provided for by **art. 84 (Smuggling of manufactured tobacco) and 85 (Aggravating circumstances of the crime of smuggling of manufactured tobacco) Legislative Decree no. 141 of 26 September 2024** - to which reference is made for the description of the offence - in cases of manufacture, production, import or sale of tobacco substitutes (such as electronic cigarettes, refill liquids, and other similar products) without having paid the required consumption tax. Without prejudice to the subsidiarity clause, the offence provides for prison sentences (imprisonment from six months to five years) and fines that can vary between double and ten times the tax evaded, making the penalty particularly severe when the evasion involves significant sums.

[30] Smuggling of manufactured tobacco.

[31] Combustionless inhalation products consisting of liquid substances, whether or not containing nicotine.

[32] Aggravating circumstances of the crime of smuggling manufactured tobacco.

Crime - offence text	Source	Brief description
manufactured tobacco is equivalent to 0.2 millilitres of product. **7-bis.1.** Except in the cases referred to in paragraph 7-bis, for violations constituting cases of subtraction of the products referred to in paragraph 1-bis from the assessment or payment of excise duty, the provisions of Article 40-bis, paragraphs 1, 2, 3 and 4 shall apply, according to the criterion on the basis of which one conventional gram of manufactured tobacco is equivalent, both for the purposes of applying penalties and for the purpose of determining the quantitative reference thresholds, respectively, at 0.2 millilitres for nicotine-containing products and one millilitre for non-nicotine-containing products. The provisions of Article 40-ter shall also apply, according to the criterion according to which a conventional gram of manufactured tobacco is equivalent to 0.2 millilitres of product referred to in paragraph 1-bis, whether it contains nicotine or not, and the provisions of Article 40-quarter. [omissis]		
CONSUMPTION TAX ON PRODUCTS CONTAINING NICOTINE **1.** Products, other than excise duty manufactured tobacco, containing nicotine and prepared for the purpose of allowing, without combustion and without inhalation, the absorption of that substance by the body, including by means of wrappers functional to their consumption, shall be subject to excise duty at the rate of EUR 22 per kilogram, excluding those authorised to be placed on the market as medicinal products pursuant to Legislative Decree no. 219 of 24 April 2006. For the purposes of determining the tax referred to in this paragraph, the weight of the wrappings, if any, shall also be taken into account. **2.** The following shall be obliged to pay the tax: a) the manufacturer, for the products referred to in paragraph 1 obtained in the national territory;	Art. 62 *quarter.1* Legislative Decree 504/1995	The rule extends the application of the provisions of **art. 84 (Smuggling of manufactured tobacco) and 85 (Aggravating circumstances of the crime of smuggling of manufactured tobacco) Legislative Decree no. 141 of 26 September 2024** - to which reference is made for the description of the offence - in cases of **manufacture**, **production**, **import** or **sale** of certain products**.** **The material object of the crime are products that contain nicotine** but **other than manufactured tobacco**, prepared in order to allow – without combustion and inhalation – the absorption of this substance by the body, even through wrappers functional to their consumption. The active subjects of the crime are:

Crime - offence text	Source	Brief description
b) the importer, for the products referred to in the same paragraph 1 coming from third countries; c) the transferor, who fulfils the same payment and the obligations provided for in this article through a tax representative based in the national territory authorised pursuant to paragraph 4, for the products referred to in paragraph 1 coming from *another State of the European Union*. *c-bis) the person based in the national territory, authorised pursuant to paragraph 4-bis to release for consumption the products referred to in paragraph 1 from a State of the European Union*. [omissis] **15.** The provisions of Articles 84 and 85 of the national provisions supplementing the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20(2) and (3) of Law No 111 of 9 August 2023, shall apply to the products referred to in paragraph 1 according to the criterion according to which one conventional gram of manufactured tobacco is equivalent to, both for the purposes of applying the penalties and for the purpose of determining the quantitative reference thresholds for 10 grams of products referred to in paragraph 1 determined gross of the weight of any packaging functional to the consumption of the same products. **15-bis.** Except in the cases referred to in paragraph 15, for violations constituting cases of subtraction of the products referred to in paragraph 1 from the assessment or payment of excise duty, the provisions of Article 40-bis, paragraphs 1, 2, 3 and 4, and Article 40-ter shall apply, according to the criterion on the basis of which one conventional gram of manufactured tobacco is equivalent, both for the purposes of applying the penalties and for the purpose of determining the quantitative reference thresholds, to 10 grams of products referred to in paragraph 1 determined gross of the weight of any packaging functional to the		- **the manufacturer of the** above products, obtained in the national territory; - **the importer**, for the above products from third countries; - **the transferor**, who fulfils the same payment and the obligations provided for in this article **through a tax representative based in the authorised national territory**, for products *under* **a)** coming from another State of the European Union; - **the subject based in the national territory, authorized to release for consumption the** products referred to above**, coming from a State of the European Union.** Paragraph 15 *bis*, without prejudice to the subsidiarity clause, provides for the application of the provisions *pursuant* to art. 40 *bis*, paragraphs 1, 2, 3, and 4 (**evasion of the assessment or payment of excise duty on manufactured tobacco**) and art 40 ter (***aggravating circumstances of the crime of evasion of the assessment or payment of excise duty on tobacco***) – to which reference is made for the description of the offence – for violations constituting cases of subtraction of products *under* **a)** from the assessment or payment of consumption tax. Paragraph 15 *ter* extends the application of the provisions of Article 40-quinquies (sale**of manufactured tobacco without authorisation or purchase from persons not authorised to sell**) – to which reference is made for the description of the offence – when the conduct of **sale without authorisation** or **purchase from an unauthorised retailer** concerns the products *under a*)**.**

Crime - offence text	Source	Brief description
consumption of the same products. The rules referred to in Article 40-quarter shall apply. **15-ter**. The provisions of Article 40-quinquies shall apply when the conduct described therein concerns the products referred to in paragraph 1, according to the criterion on the basis of which one conventional gram of manufactured tobacco is equivalent, both for the purposes of applying penalties and for the purposes of determining the quantitative reference thresholds, to 10 grams of products referred to in paragraph 1 determined gross of the weight of any packaging functional to the consumption of the products. same products. *[omissis]*		
COMBUSTION-FREE INHALATION PRODUCTS CONSISTING OF SOLID SUBSTANCES OTHER THAN TOBACCO [omissis] **17.** The provisions of Article 62-quarter, paragraphs 7-bis, 7-bis.1, 7-bis.2 and 7-bis.3, shall also apply to the products referred to in paragraph 1 using the same equivalence criteria provided for therein. [omissis]	Art. 62 quarter 2 of Legislative Decree 504/1995	Reference is made to the provisions of art. 62-quarter, paragraphs 7-bis, 7-bis.1, 7-bis.2 and 7-bis. Therefore, reference must be made to Article 84 of the national provisions supplementing the Union Customs Code.
CONSUMPTION TAX ON PRODUCTS ANCILLARY TO SMOKING TOBACCO *[omissis]* **7-bis.** Except in the cases referred to in paragraph 7, for violations constituting cases of subtraction of the products referred to in paragraph 1 from the assessment or payment of excise duty, the provisions of Article 40-bis, paragraphs 1, 2, 3 and 4, and 40-ter shall apply, according to the criterion on the basis of which one conventional gram of manufactured tobacco is equivalent, both for the purposes of applying the penalties and for the purpose of determining the quantitative reference thresholds, to 5 grams of	Art. 62 *quinquies* Legislative Decree 504/1995	The provision extends the application of the provisions provided for by **art. 40-bis (Evasion of the assessment or payment of excise duty on manufactured tobacco) and 40-ter (Aggravating circumstances of the crime of evasion of the assessment or payment of excise duty on tobacco) Legislative Decree no. 504 of 26 October 1995** - to which reference is made for the description of the offence - in cases of theft of ancillary products from smoking tobacco (such as rolling papers, filters and other materials used for tobacco consumption) to tax assessment or payment of consumption tax.

Crime - offence text	Source	Brief description
products referred to in paragraph 1. For the same violations, Article 40-quarter also applies.		Without prejudice to the subsidiarity clause, the offence provides for prison sentences (imprisonment from six months to five years) and fines (in a fixed amount or percentage), making the sanction particularly severe when the evasion involves significant sums.
ART. 25 SEPTIESDECIES – CRIMES AGAINST CULTURAL HERITAGE		
THEFT OF CULTURAL PROPERTY Anyone who takes possession of another person's movable cultural property, taking it away from those who hold it, in order to make a profit, for himself or for others, or takes possession of cultural property belonging to the State, as they are found underground or on the seabed, is punished with imprisonment from two to six years and a fine from 927 to 1,500 euros. The penalty is imprisonment from four to ten years and a fine from €927 to €2,000 if the crime is aggravated by one or more of the circumstances provided for in the first paragraph of Article 625 or if the theft of cultural property belonging to the State, as found underground or on the seabed, is committed by those who have obtained the research concession provided for by law.	Article 518 bis of the Criminal Code	The crime in question punishes the person who takes possession of: - a movable cultural asset of someone else, or - cultural property belonging to the State, as they are found underground or on the seabed in order to profit for himself or for others. The crime under analysis can be committed by anyone. It is, therefore, a so-called "**common crime**". The perpetrator of the crime in question acts with conscience and will to take possession of a movable cultural asset of another, taking it away from the person who owns it or to take possession of cultural property belonging to the State, as found underground or on the seabed, in order to make a profit for himself or for others. Therefore, the subjective element required is specific **intent**. Paragraph 2 recalls the aggravating circumstances already identified by the Criminal Code for the crime of theft (Article 624 of the Criminal Code) as well as provides for a special aggravated offence - for the theft of cultural property belonging to the State, as found

Crime - offence text	Source	Brief description
		underground or on the seabed - if the act is committed by the person who has obtained the research concession provided for by law.
MISAPPROPRIATION OF CULTURAL PROPERTY Anyone who, in order to procure an unfair profit for himself or others, appropriates another person's cultural property of which he has, for whatever reason, possession is punished with imprisonment from one to four years and a fine from 516 to 1,500 euros. If the act is committed on things owned as a necessary deposit, the penalty is increased.	Article 518 ter of the Criminal Code	The crime in question punishes the person who, in order to procure an unjust profit for himself or others, appropriates another person's cultural property of which he has, for whatever reason, possession. The crime under analysis can be committed by anyone. It is, therefore, a so-called "**common crime**". The perpetrator of the crime in question acts with conscience and will to appropriate another person's cultural property of which he has, for any reason, possession, in order to obtain an unfair profit for himself or for others. Therefore, the subjective element required is specific **intent**. Paragraph 2 provides for the aggravated offence in the event that possession is by way of necessary deposit. According to the case law: "*there is the aggravating circumstance of the necessary deposit pursuant to Article 646, paragraph 2, of the Criminal Code in the case of a deposit to which someone is forced by an exceptional event such as, for example, a fire, a ruin, a looting, a shipwreck or other unforeseeable event (Cass. Pen., Sec. II, 1 March 2013, no. 9750)*".
RECEIVING CULTURAL PROPERTY Except in cases of complicity in the crime, anyone who, in order to procure a profit for himself or others, purchases, receives or conceals cultural property deriving from any crime, or in any case interferes in	Article 518 quarter of the Criminal Code	The conduct of the crime in question consists in acquiring, receiving or concealing cultural property **deriving from any crime** or in interfering in having them purchased, received or concealed by third

Crime - offence text	Source	Brief description
having them acquired, received or concealed, is punished with imprisonment from four to ten years and a fine from 1,032 to 15,000 euros. The penalty is increased when the offence concerns cultural property resulting from the offences of aggravated robbery pursuant to Article 628, third paragraph, and aggravated extortion pursuant to Article 629, second paragraph. The provisions of this article shall also apply when the perpetrator of the crime from which the cultural property comes is not imputable or is not punishable or when there is no condition of admissibility related to this crime.		parties (*for the purposes of a more detailed analysis of the conduct, please refer to Article 648 of the Criminal Code, paying attention to the fact that "any crime" can constitute a predicate crime of the crime of receiving cultural property pursuant to Article 518 quarter of the Criminal Code.*). The perpetrator of the crime of receiving cultural property can be anyone, excluding only the perpetrator of the predicate crime or the competitor in it. Paragraph 2 provides for the aggravated offence in the event that the fact concerns cultural property deriving from crimes of aggravated robbery (Article 628 paragraph 3 of the Criminal Code) and aggravated extortion (Article 629 paragraph 2 of the Criminal Code).
FORGERY OF PRIVATE DEEDS RELATING TO CULTURAL GOODS Anyone who forms, in whole or in part, a false private deed or, in whole or in part, alters, destroys, suppresses or conceals a true private deed, in relation to movable cultural property, in order to make its provenance appear lawful, shall be punished with imprisonment from one to four years. Anyone who makes use of the private deed referred to in the first paragraph, without having participated in its formation or alteration, shall be punished with imprisonment from eight months to two years and eight months.	Article 518 octies of the Criminal Code	The conduct of the crime in question consists of: - form, in whole or in part, a false private deed or - alter, destroy, suppress or conceal, in whole or in part, a true private deed in relation to movable cultural property, in order to make its provenance appear lawful. The crime under analysis can be committed by anyone. It is, therefore, a so-called "**common crime**". The perpetrator of the crime in question acts with conscience and willingness to carry out the conduct described above, in order to make the origin of the private deed relating to movable cultural property, falsified by him, appear lawful. Therefore,

Crime - offence text	Source	Brief description
		the subjective element required is specific **intent**.
VIOLATIONS REGARDING THE ALIENATION OF CULTURAL PROPERTY The following shall be punished with imprisonment from six months to two years and a fine from €2,000 to €80,000: 1) anyone who, without the required authorization, alienates or places on the market cultural goods; 2) anyone who, being required to do so, fails to submit, within thirty days, a report of the deeds of transfer of ownership or possession of cultural property; 3) the transferor of a cultural property subject to pre-emption who delivers the thing pending the term of sixty days from the date of receipt of the transfer report.	Article 518 novies of the Criminal Code	The crime in question – together with the subsequent crimes pursuant to art. 518 decies and 518 undecies of the Criminal Code – concerns conduct of "handling" cultural property. In particular, the crime in question constitutes a multi-case rule as several alternative conducts are described, which consist of: 1) to sell or place on the market cultural assets without the required authorization; 2) not to submit – being however required to do so – within thirty days, the report of the deeds of transfer of ownership or possession of cultural property; 3) deliver the property within sixty days from the date of receipt of the transfer report (in the case of alienation of a cultural asset subject to pre-emption. *For the purposes of a more detailed analysis on the subject of pre-emption on cultural heritage, see articles 60, 61 and 62 of Legislative Decree 42/2004*). The crimes under analysis can be committed by anyone. These are, therefore, so-called "**common crimes**".
ILLICIT IMPORT OF CULTURAL GOODS Whoever, except in cases of complicity in the offences provided for in Articles 518-quarter, 518-quinquies, 518-sexies and 518-septies, imports cultural property resulting from a crime or found as a result of searches carried out without authorisation, where provided for by the law of the State in which the discovery took place, or exported from another State in violation of the law on the protection of the cultural heritage of that State, is punished with imprisonment from two to six years and a fine from 258 to 5,165 euros.	Article 518 decies of the Criminal Code	The crime in question – together with the crimes pursuant to art. 518 novies and 518 undecies of the Criminal Code – concerns conduct of "handling" cultural property. The conduct of the crime in question consists in **importing** cultural property: - coming from crime; - found as a result of searches carried out without authorization, where

Crime - offence text	Source	Brief description
		required by the law of the State in which the discovery took place; - exported from another State in violation of that State's law on the protection of cultural heritage. The crime under analysis can be committed by anyone. It is, therefore, a so-called "**common crime**".
ILLICIT EXIT OR EXPORT OF CULTURAL PROPERTY Anyone who transfers cultural property, things of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions under the legislation on cultural heritage, without a certificate of free circulation or export license, is punished with imprisonment from two to eight years and a fine of up to €80,000. The penalty provided for in the first paragraph shall also apply to anyone who does not return to the national territory, at the end of the term, cultural property, things of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions pursuant to the legislation on cultural heritage, for which temporary exit or export has been authorised, as well as against anyone who makes false declarations in order to prove to the competent export office, in accordance with the law, the non-subjection of things of cultural interest to authorization to leave the national territory.	Article 518 undecies of the Criminal Code	The crime in question – together with the previous crimes pursuant to art. 518 novies and 518 decies of the Criminal Code – concerns conduct of "handling" cultural property. The conduct of the crime in question consists in **transferring abroad without a certificate of free circulation or export license:** cultural goods, things of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions pursuant to the legislation on cultural heritage. Paragraph 2 provides for further criminal offences (sanctioned with the same penalty provided for in paragraph 1) whose conduct consists of: - **not to allow the** goods as listed above, for which temporary exit or export has been authorised, to return to the national territory at the end of the term; - make false declarations in order to prove to the competent export office, in accordance with the law, the non-subjection of things of cultural interest to authorization to leave the national territory.

Crime - offence text	Source	Brief description
		The crimes under analysis can be committed by anyone. These are, therefore, so-called "**common crimes**".
DESTRUCTION, DISPERSION, DETERIORATION, DEFACEMENT, SOILING AND ILLICIT USE OF CULTURAL OR LANDSCAPE PROPERTY Anyone who destroys, disperses, deteriorates or renders wholly or partially useless or, where applicable, unusable their own or others' cultural or landscape assets shall be punished with imprisonment from two to five years and a fine of between €2,500 and €15,000. Anyone who, except in the cases referred to in the first paragraph, defaces or defaces his own or others' cultural or landscape property, or uses cultural property that is incompatible with its historical or artistic character or detrimental to its conservation or integrity, shall be punished with imprisonment from six months to three years and a fine of between €1,500 and €10,000. The conditional suspension of the sentence is subject to the restoration of the state of the places or to the elimination of the harmful or dangerous consequences of the crime or to the performance of unpaid activity in favor of the community for a fixed time, in any case not exceeding the duration of the suspended sentence, according to the procedures indicated by the judge in the sentence.	Article 518 duodecies of the Criminal Code	The rule in question punishes several criminal offences. In particular, the **conduct** of the crimes in question consists of: - destroy, disperse, deteriorate or render wholly or partially unusable or, where applicable, unusable one's own or others' cultural or landscape assets; - except in the cases referred to in paragraph 1, a) deface or deface one's own or others' cultural or landscape property, or b) allocate cultural goods to a use incompatible with their historical or artistic character or detrimental to their conservation or integrity. The crimes under analysis can be committed by anyone. These are, therefore, so-called "**common crimes**".
COUNTERFEITING OF WORKS OF ART The following shall be punished with imprisonment from one to five years and a fine of between €3,000 and €10,000: 1) anyone who, in order to make a profit, counterfeits, alters or reproduces a work of painting, sculpture or graphics or an object of antiquity or of historical or archaeological interest; 2) whoever, even without having participated in the counterfeiting, alteration or reproduction, puts on the market, holds for the purpose of trading, introduces into the territory of the State or in any case puts into	Article 518 quaterdecies of the Criminal Code	The crime in question constitutes a multi-case rule as several alternative **conducts** are described which consist of: 1) **counterfeit, alter or reproduce** a work of painting, sculpture or graphics or an object of antiquity or of historical or archaeological interest; 2) **to put on the market, possess or introduce into the State for the purpose of marketing, or in any case to put into circulation, as authentic**, counterfeit, altered or reproduced specimens of works of

Crime - offence text	Source	Brief description
circulation, as authentic, counterfeit, altered or reproduced specimens of works of painting, sculpture or graphics, of objects of antiquity or objects of historical interest or archaeological; 3) anyone who, knowing the falsity, authenticates works or objects indicated in numbers 1) and 2) counterfeit, altered or reproduced; 4) anyone who, by means of other declarations, expert opinions, publications, affixing of stamps or labels or by any other means, accredits or contributes to accrediting, knowing that they are false, as authentic works or objects indicated in numbers 1) and 2) counterfeit, altered or reproduced. The confiscation of counterfeit, altered or reproduced copies of the works or objects referred to in the first paragraph shall always be ordered, except in the case of things belonging to persons unrelated to the crime. The sale of confiscated items in auctions of bodies of crime is prohibited, without time limits.		painting, sculpture or graphics, of objects of antiquity or objects of historical or archaeological interest; 3) **authenticate the falsity** of works or objects indicated in numbers 1) and 2) counterfeit, altered or reproduced; 4) **accredit or contribute to accredit (knowing the falsity) as authentic** works or objects indicated in numbers 1) and 2) counterfeit, altered or reproduced by other statements, appraisals, publications, affixing of stamps or labels or by any other means. The crimes under analysis can be committed by anyone. These are, therefore, so-called "**common crimes**".
ART. 25 DUODEVICIES – LAUNDERING OF CULTURAL PROPERTY AND DEVASTATION AND LOOTING OF CULTURAL AND LANDSCAPE PROPERTY		
RECYCLING OF CULTURAL PROPERTY Except in cases of complicity in the crime, anyone who replaces or transfers cultural property deriving from a non-culpable crime, or carries out other operations in relation to them, in such a way as to hinder the identification of their criminal origin, is punished with imprisonment from five to fourteen years and a fine of 6,000 euros to 30,000 euros. The penalty is reduced if the cultural property comes from a crime for which the penalty of imprisonment is less than a maximum of five years. The provisions of this article shall also apply when the perpetrator of the crime from which the cultural	Article 518 sexies of the Criminal Code	The conduct of the crime in question consists in substituting or transferring cultural property **deriving from a non-culpable crime** or carrying out other operations in relation to them, so as to hinder the identification of their criminal origin (*for the purposes of a more detailed analysis of the conduct, please refer to the description of Article 648 bis of the Criminal Code, paying attention to the fact that only "non-culpable crimes" can constitute predicate crimes of the crime of laundering of cultural property pursuant to art. 518 sexies of the Criminal Code.*).

Crime - offence text	Source	Brief description
property comes is not imputable or is not punishable or when there is no condition of admissibility related to this crime.		
DEVASTATION AND LOOTING OF CULTURAL AND LANDSCAPE ASSETS Anyone who, except in the cases provided for in Article 285, commits acts of devastation or looting concerning cultural or landscape property or cultural institutions and places shall be punished with imprisonment from ten to sixteen years.	Article 518 terdecies of the Criminal Code	The **conduct** of the crime in question consists in the commission - except in cases of devastation, looting and massacre pursuant to art. 285 of the Criminal Code - of acts of devastation or looting concerning cultural or landscape heritage or cultural institutions and places. The crime under analysis can be committed by anyone. It is, therefore, a so-called "**common crime**".
ART. 25 UNDEVICIES – CRIMES AGAINST ANIMALS[33]		
KILLING ANIMALS Anyone who, by cruelty or unnecessarily, causes the death of an animal is punished with imprisonment from six months to three years and a fine from 5,000 to 30,000 euros. If the act is committed by using torture or deliberately prolonging the suffering of the animal, the penalty is imprisonment from 1 to 4 years and a fine from 10000 to 60,000	Article 544 bis of the Criminal Code	The law punishes the conduct of those who – without necessity or for cruelty – cause the death of any animal. This is a common free-form crime. The conduct is punishable only if carried out, alternatively: i. "**Unnecessary**": necessity may occur when the conduct is aimed at satisfying a human need permitted by law or is carried out for purposes legally authorized by legal, extra-legal or cultural norms (such as in cases permitted by special laws, for socially accepted activities referred to in art. 19 ter disp. coord. c.p.), or any other situation that leads to the killing of the animal to avoid imminent danger or to prevent the aggravation of damage to one's own person or others or to one's

[33] The offences referred to in Articles 544 bis, 544 ter, 544 quarter, 544 quinquies of the Criminal Code, referred to in Art. Art. 25 undevicies of Legislative Decree 231/2001, must be read in conjunction with Art. 19 ter of the "Coordination and transitional provisions for the Criminal Code", according to which *"**The provisions of Title IX-bis** of Book II **of the Criminal Code** **[entitled "Crimes against animals"]** **do not apply to the cases provided for by special laws** on hunting, fishing, breeding, transport, slaughter of animals, scientific experimentation on animals, circus activities, zoos, as well as by other special laws on animals. The provisions of Title IX-bis of Book II of the Criminal Code also do not apply to historical and cultural events authorized by the competent region".*

Crime - offence text	Source	Brief description
		property, which cannot otherwise be avoided. ii. "**Cruelty**" means that the conduct is carried out in a manner or for reasons that offend human sensibilities. Cruelty is in itself characterized by the drive of an abject or futile motive, therefore, conduct that proves to be an expression of particular satisfaction or insensitivity falls within the scope of the case. The penalty is increased in the event that the act is committed by using torture (for the definition of torture, see the comment on Article 544-ter of the Criminal Code) or by deliberately prolonging the animal's suffering. This is an intentional crime graduated both in specific intent and possible intent.
ANIMAL ABUSE Anyone who, by cruelty or unnecessarily, causes an injury to an animal or subjects it to torture or behavior or fatigue or unbearable work due to its ethological characteristics is punished with imprisonment from six months to two years and a fine from 5,000 to 30,000 euros. The same penalty applies to anyone who administers drugs 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 and second paragraphs result in the death of the animal.	Article 544 ter of the Criminal Code	The **first paragraph** of the offence punishes the **conduct** of those who: i) causes injury to an animal; (ii) subjects him to torture; (iii) subjects him to unbearable behaviors or fatigue or work due to his ethological characteristics. By "injury" we mean an appreciable decrease in the original integrity of the animal, a direct consequence of a voluntary commissive or omissive conduct, i.e. a disease capable of causing a functional anatomical alteration, even if not definitive, of the organism. By "torture" we mean all forms of cruelty to animals, offensive to the feeling of pity and compassion for them (*e.g.* beatings). As regards the "ethological characteristics" of the animal, reference must be made to the lifestyle and behavioral characteristics

Crime - offence text	Source	Brief description
		of the animal, identified by the natural sciences. The mistreatment referred to in the first paragraph must be carried out **with cruelty and/or in the absence of need**. For the definition of these concepts, see the commentary on art. 544 bis of the Criminal Code. It is disputed whether this requirement extends to all the conduct described or refers only to the cause of injuries. The **second paragraph** punishes with the same penalty the conduct of anyone who: - administers drugs or prohibited substances to animals; - subjects them to treatments that cause damage to their health. There is no regulatory indication on how to identify substances with "narcotic" effects on animals: it is believed that any substance, natural or synthetic, suitable for determining a state of alteration with a doping effect should be understood. The "prohibited substances" are instead identified by special and/or sectoral legislation (*e.g.* Legislative Decree no. 336/1999 on the use of oestrogens in livestock breeding). The "damage to health", caused by the treatment to which the animal is subjected, may consist of a minor event compared to the injuries and suffering referred to in the first paragraph. The crime is punished if committed with intent, i.e. with conscience and will. Pursuant to the third paragraph, the penalty is increased if the facts referred to in the first paragraph result in the death of the animal, as a foreseeable consequence of the conduct, even if unintentional.

Crime - offence text	Source	Brief description
		The provision must be read in conjunction with art. 19-ter disp. coord. c.p., which provides for a series of exclusions from the scope of application of the provision, including cases permitted by special laws and historical and cultural events authorized by the competent region.
PROHIBITED SHOWS OR EVENTS Unless the fact constitutes a more serious crime, anyone who organizes or promotes shows or events that involve torture or torment for animals is punished with imprisonment from four months to two years and a fine from 15,000 to 30,000 euros. The penalty shall be increased from one third to one half if the acts referred to in the first paragraph are committed in connection with the exercise of clandestine betting or in order to make a profit for oneself or others or if the death of the animal results from it.	Article 544-quarter *of the* Criminal Code	The crime in question punishes those who organize or promote events that involve torture or torment for animals. The crime under analysis can be committed by anyone. It is, therefore, a so-called "common crime". The subjective element required is generic intent. It is a crime of danger: the crime is consummated with the realization of the conduct of organization and promotion of prohibited shows. The organization or promotion of a single show is sufficient to integrate the crime. With this rule, the legislator intended to protect both the feeling of pity for animals and public order, due to the frequent involvement of organized crime in the promotion of such shows. The crime is aggravated: (a) if the facts are committed in relation to the exercise of clandestine betting; (b) if the acts are committed in order to make a profit (specific intent); (c) if the death of the animal results. The case in question does not concern participation in such shows, which, if active, could constitute the crime of animal abuse, if passive it does not constitute a crime. The provision must be read in conjunction with art. 19-ter disp. coord. c.p., which provides for a series of exclusions from the scope of application of the provision, including cases permitted by special laws

Crime - offence text	Source	Brief description
		and historical and cultural events authorized by the competent region.

PROHIBITION OF ANIMAL FIGHTS
Anyone who promotes, organizes or directs unauthorized fights or competitions between animals that may endanger their physical integrity is punished with imprisonment from two to four years and a fine from 50,000 to 160,000 euros.
 	
The penalty is increased from one third to one-half:
1) if the aforementioned activities are carried out in conjunction with minors or armed persons;
2) if the aforementioned activities are promoted using video reproductions or material of any kind containing scenes or images of the fights or competitions;
3) whether the offender takes care of the filming or recording in any form of the fights or competitions.
 	
Anyone who, except in cases of complicity in the crime, by breeding or training animals destines them in any form and also through third parties to their participation in the fights referred to in the first paragraph shall be punished with imprisonment from three months to two years and a fine from 5,000 to 30,000 euros. 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, and to anyone who participates in any capacity in the fights or competitions referred to in the first paragraph.
 	
Whoever, even if not present at the scene of the crime, except in cases of complicity in the same, organizes or makes bets on the fights and competitions referred to in the first paragraph shall be punished with imprisonment from three months to two years and a fine from 5,000 to 30,000 euros.
	Article 544-quinquies of the Criminal Code	The crime in question is a rule with several cases:
		- the **first paragraph** punishes the promotion, organization or direction of[34] unauthorized fights or competitions between animals, which may threaten their physical integrity;
		- The **third paragraph** punishes (except in cases of complicity in the crime) the conduct of breeding or training animals intended to participate in fights: it is on this destination that the disvalue of the conduct is centered, which is integrated even where the animal has not taken part in such fights.
		- in the **third paragraph**, the conduct of:
		  ○ owners and keepers of animals used in the fights or competitions referred to in the first paragraph who have given their consent;
		  ○ of anyone who participates in any capacity in the fights and competitions referred to in the first paragraph;
		- the **fourth paragraph** punishes the conduct of those who (except in cases of complicity in the crime) organize or place bets **on the fights** or competitions referred to in the first paragraph. The presence of active subjects at the scene of the crime is not required: this fact has led the interpreters to consider bets made by telephone or telematic as also included in the scope of application of the rule.
		The crime can be committed by "anyone", it is therefore a "common" crime, except

[34] Combat must be understood as the clash between animals, even of different species, widespread in the environment of clandestine betting, that between dogs or roosters.

Crime - offence text	Source	Brief description
		for the hypothesis of the third paragraph, which provides for the punishability of the owners or keepers of animals used in fights or competitions. The second paragraph provides for cases of aggravation of the sentence. The psychological element is generic malice. The rule must be read in conjunction with art. 19-ter disp. coord. c.p., which provides for a series of exclusions from the scope of application of the provision, including cases permitted by special laws and historical and cultural events authorized by the competent region.
KILLING OR DAMAGING OTHER PEOPLE'S ANIMALS Anyone who unnecessarily kills or renders useless or in any way deteriorates three or more animals collected in a flock or herd, or carries out the act on bovine or equine animals, even if not collected in a herd, shall be punished with imprisonment from one to four years.	Article 638 of the Criminal Code	The case concerns a crime against property, carried out by violence, aimed at protecting the integrity of the taxable person's property, with specific reference to the animals owned by him or over which he has a real or personal right of enjoyment, as well as public order and safety. The crime punishes the conduct of those who in any way, without necessity, cause the death, unusability (when the animals are rendered unfit for the use for which they are intended) or the deterioration of three or more animals collected in flocks or herds, or cattle and horses. "Deterioration" means when, as a result of the conduct, the animals, while being able to continue to carry out their previous activities, will have reduced performance, even if the damage is not lasting or permanent, but only temporary. The conduct must be carried out **"without necessity"**: the element of lack of necessity, linked to the patrimonial nature of the protected interest and in the absence of further specifications, implies that punishability can be excluded when

Crime - offence text	Source	Brief description
		the conduct is carried out to avoid imminent danger or to prevent the aggravation of damage to one's own person or others or to one's property, not otherwise avoidable. It is a common crime, as it can be committed by anyone, punishable by way of generic intent. The mafia aggravating circumstance (referred to in Article 71 of Legislative Decree 159/2011) applies, with an increase in the penalty and ex officio prosecution if the act is committed by subjects subject to personal prevention measures.
TRANSNATIONAL CRIMES - LAW NO. 146 OF 16 MARCH 2006, ART. 10[35]		
CRIMINAL ASSOCIATION *When three or more persons associate for the purpose of committing several crimes, those who promote or constitute or organize the association are punished, for that reason alone, with imprisonment from three to seven years.* *For the mere fact of participating in the association, the penalty is imprisonment from one to five years.* *The leaders are subject to the same penalty as the promoters.* *If the associates run through the countryside or public roads in arms, imprisonment from five to fifteen years is applied.*	Article 416, paragraph 6 of the Criminal Code	In order for a hypothesis of criminal conspiracy to take place, there must be a minimum of stable organization. As can be deduced from the text of the law, in fact, it is necessary that there are at least three people who organize and associate with the precise intention of permanently committing an indeterminate number of crimes. Stability requires the presence of a permanent union between people, sufficiently endowed with means and organization to be suitable for carrying out a long-lasting criminal program. The interest protected by the law is public order (also endangered by the simple

[35] Law no. 146 of 16 March 2006, art. 10, provided for the liability of the Entities also for certain criminal offences denoted by the character of transnationality, providing for both financial and disqualification sanctions for them.

Preliminarily, it should be noted that, pursuant to art. 3 of the aforementioned law, a crime is considered "transnational" when the following conditions are met:

a) the crime is punished with a sentence of imprisonment of not less than four years;
b) an organized criminal group is involved in the commission of the offence;
c) the tort: (i) is committed in more than one State; or (ii) is committed in one State, but a substantial part of its preparation, planning, direction or control takes place in another State; (iii) or (iv) is committed in a State, but an organized criminal group engaged in criminal activities in more than one State is involved in it; or (v) is committed in one State but has substantial effects in another State.

Crime - offence text	Source	Brief description
The penalty is increased if the number of members is ten or more. If the association is aimed at committing any of the offences referred to in Articles 600, 601, 601-bis and 602, as well as in Article 12, paragraph 3-bis, of the consolidated text of the provisions concerning the regulation of immigration and rules on the status of foreigners, referred to in 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, imprisonment from five to fifteen years is applied in the cases provided for in the first paragraph and from four to nine years in the cases provided for in the second paragraph. *If the association is aimed at committing any of the crimes provided for in articles 600-bis, 600-ter, 600-quarter, 600-quarter.1, 600-quinquies, 609-bis, when the act is committed to the detriment of a minor under the age of eighteen, 609-quarter, 609-quinquies, 609-octies, when the act is committed to the detriment of a minor under the age of eighteen, and 609-undecies, imprisonment from four to eight years shall apply in the cases provided for in the first paragraph and imprisonment from two to six years in the cases provided for in the second paragraph.*		existence of permanent organizations dedicated to the implementation of criminal programs). Art. 24-ter lists among the predicate crimes of the administrative liability of entities only paragraph 6 of art. 416 of the Criminal Code. These are the cases in which an association has been established to commit: a) the crimes of enslavement, alienation of slaves, trafficking in organs prewashed by a living person; b) crimes related to the exploitation of illegal immigration.
MAFIA-TYPE ASSOCIATIONS, INCLUDING FOREIGN ONES Anyone who is part of a mafia-type association formed by three or more people is punished with imprisonment from ten to fifteen years. Those who promote, direct or organize the association are punished, for this reason alone, with imprisonment from twelve to eighteen years. An association is of a mafia type when those who are part of it make use of the force of intimidation of the associative bond and the condition of subjection and silence that derives from it to commit crimes, to acquire	Article 416 bis of the Criminal Code	The scheme of the crime in question reproduces the case of simple association referred to in Article 416 of the Criminal Code. An association can be defined as mafia if the subjects that are part of it operate through the so-called "mafia method", which consists of two fundamental elements: a) the use of force of intimidation; b) the condition of subjection and silence in which the subjects against whom the criminal action

Crime - offence text	Source	Brief description
directly or indirectly the management or in any case the control of economic activities, concessions, authorizations, contracts and public services or to make profits or unfair advantages for themselves or for others or in order to prevent or hinder the free exercise of the vote or to procure votes for oneself or others on the occasion of electoral consultations. If the association is armed, the penalty of imprisonment from twelve to twenty years shall be applied in the cases provided for in the first paragraph and from fifteen to twenty-six years in the cases provided for in the second paragraph. The association is considered armed when the participants have the availability, for the achievement of the purpose of the association, of weapons or explosive materials, even if concealed or kept in a place of storage. If the economic activities of which the members intend to take or maintain control are financed in whole or in part by the price, the product, or the profit of crimes, the penalties established in the preceding paragraphs shall be increased from one third to one-half. The provisions of this article also apply to the Camorra, the 'Ndrangheta and other associations, however locally denominated, including foreign ones, which, making use of the intimidating force of the associative bond, pursue purposes corresponding to those of mafia-type associations.		is directed find themselves. The latter, in fact, must find themselves - as a result of the conviction of being exposed to danger without any possibility of defense - in a state of psychological subjection and succumbing to the prevarication of the members. It is not necessary, for the purposes of the crime to be committed, that the criminal objective has been achieved. It is sufficient to establish an associative bond between at least three people in view of the commission of a plurality of offences.
CRIMINAL CONSPIRACY TO SMUGGLE FOREIGN MANUFACTURED TOBACCO When three or more persons join together for the purpose of committing more than one of the crimes provided for in Article 291-bis, those who promote, constitute, direct, organize or finance the association shall be punished, for that reason alone, with imprisonment from three to eight years.	Art. 291 quarter Presidential Decree 43/73	Also for this hypothesis of crime, the existence of an underlying stable and articulated organizational structure is required. The minimum number of participants is set at three units. This provision, in addition to those introduced by Law no. 92 of 19 March 2001 (Articles 291 bis and 291 ter), intends to

Crime - offence text	Source	Brief description
Those who participate in the association are punished with imprisonment from one year to six years. The penalty is increased if the number of members is ten or more. 4. If the association is armed or if the circumstances provided for in letters d) or e) of paragraph 2 of Article 291-ter occur, the penalty of imprisonment from five to fifteen years shall be applied in the cases provided for in paragraph 1 of this article, and from four to ten years in the cases provided for in paragraph 2. The association is considered armed when the participants have the availability, for the achievement of the purposes of the association, of weapons or explosive materials, even if concealed or kept in a place of storage. The penalties provided for in articles 291-big, 291-ter and by this article are reduced from one third to one half in the case of the accused who, dissociating himself from the others, strives to prevent the criminal activity from being brought to further consequences, also by concretely helping the police or judicial authorities in the collection of decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the crime or for the identification of resources relevant to the commission of crimes.		give further incisiveness to the fight against smuggling of foreign tobacco. A new conduct of "qualified" participation has been introduced, consisting in "financing" the organization (alongside those already contemplated by promotion, constitution, direction and organization). Two aggravated hypotheses are envisaged in relation to the number of participants in the association (10 or more) and the circumstance that the criminal organization makes use of weapons or explosive materials.
ASSOCIATION AIMED AT THE ILLICIT TRAFFICKING OF NARCOTIC OR PSYCHOTROPIC SUBSTANCES When three or more persons associate for the purpose of committing several of the offences provided for in Article 70(4), (6) and (10), with the exception of transactions relating to substances referred to in category III of Annex I to Regulation (EC) No 273/2004 and the Annex to Regulation (EC) No 111/2005, or Article 73, whoever promotes, establishes, directs, organises or finances the association shall be punished for this only with imprisonment of not less than twenty years.	Art. 74 Presidential Decree 309/90	The crime of association aimed at drug trafficking punishes the creation of an association of people aimed at the illicit trafficking of narcotic and psychotropic substances. It is a crime belonging to the class of associative crimes. In order for this crime to be integrated, therefore, three fundamental elements must be found: a) the formation of an associative bond, which involves at least three individuals and which is

Crime - offence text	Source	Brief description
Those who participate in the association are punished with imprisonment of not less than ten years. The penalty is increased if the number of members is ten or more or if among the participants there are people addicted to the use of narcotic or psychotropic substances. If the association is armed, the penalty, in the cases indicated in paragraphs 1 and 3, may not be less than twenty-four years' imprisonment and, in the case provided for in paragraph 2, twelve years' imprisonment. The association is considered armed when the participants have the availability of weapons or explosive materials, even if concealed or kept in a place of storage. The penalty shall be increased if the circumstance referred to in letter e) of paragraph 1 of Article 80 occurs. If the association is formed to commit the acts described in paragraph 5 of Article 73, the first and second paragraphs of Article 416 of the Criminal Code shall apply. The penalties provided for in paragraphs 1 to 6 are reduced from half to two thirds for those who have effectively worked to ensure evidence of the crime or to deprive the association of decisive resources for the commission of crimes. The confiscation of the things that were used or intended to commit the crime and of the goods that are the profit or product of the convicted person is ordered against the convicted, unless they belong to a person unrelated to the crime, or when this is not possible, the confiscation of goods of which the offender has the disposal for a value corresponding to such profit or product.		continuous and aimed at implementing a criminal plan that lasts over time, i.e. remains even after the consummation of the individual planned crimes; b) a stable organization, endowed with economic means and people, which allows adequate support for the commission of an indeterminate number of crimes related to drug trafficking; c) the commission of an indeterminate series of drug offences even if, for the purposes of the present offence, the actual commission of the same is not relevant. This last emphasis is essential to understand the nature of the crime under analysis. The legislator, in fact, clearly intended to punish not so much the commission of crimes related to drug trafficking, but rather the formation of criminal associations dedicated in a stable and continuous manner to drug trafficking.

Crime - offence text	Source	Brief description
When laws and decrees refer to the offence provided for in Article 75 of Law No. 685 of 22 December 1975, repealed by Article 38, paragraph 1, of Law No. 162 of 26 June 1990, the reference shall be understood as referring to this article.		
PROVISIONS AGAINST ILLEGAL IMMIGRATION 3. Unless the act constitutes a more serious offence, any person who, in breach of the provisions of this consolidated text, promotes, directs, organises, finances or carries out the transport of foreign nationals into the territory of the State or carries out 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 national or does not have a permanent residence permit, is punished with imprisonment from five to fifteen years and a fine of €15,000 for each person in the event that: (a) the act relates to the illegal entry or stay in the territory of the State of five or more persons; b) the transported person has been exposed to danger to his life or safety in order to procure his or her illegal entry or stay; (c) the person transported has been subjected to inhuman or degrading treatment in order to procure his or her illegal entry or stay; d) the act is committed by three or more persons in conjunction with each other or using international transport services or forged or altered documents or in any case illegally obtained; e) the perpetrators of the act have the availability of weapons or explosive materials. 3-bis. If the acts referred to in paragraph 3 are committed in two or more of the cases referred to in letters a), b), c), d) and e) of the same paragraph, the penalty provided for therein shall be increased. 3-ter. The prison sentence shall be increased from one third to one half and a fine of € 25,000 shall be applied to each person if the acts referred to in paragraphs 1 and 3:	Art. 12 paragraphs 3, 3 bis, 3 ter and 5 of Legislative Decree 286/1998 (Consolidated Law on Immigration)	These are common, free-form crimes, the provision of which is aimed at protecting immigration rules and combating the phenomenon of clandestinity. The basic hypothesis is constituted by any act which, aimed at the benefit of the acting subject, is aimed at procuring the illegal entry of someone into the Italian territory, or into the territory of a foreign State of which he has neither citizenship nor (permanent) residence. Aggravating circumstances are envisaged related to the number of subjects involved, the manner of conduct, and the subsequent exploitation of the subjects introduced (prostitution and child exploitation). The hypothesis in which the illegal stay in the territory of the illegally introduced persons is facilitated is punished as autonomous conduct, provided that it does not constitute a more serious crime. The conduct provided for by the article in question is subsidiary in nature, by virtue of the reserve clause in favour of any more serious crimes.

Crime - offence text	Source	Brief description
a) are committed in order to recruit persons to be used for prostitution or in any case for sexual or labour exploitation, or concern the entry of minors to be used in illegal activities in order to promote their exploitation; b) are committed with the aim of making a profit, even indirectly. 5. Except in the cases provided for in the preceding paragraphs, and unless the act constitutes a more serious offence, any person who, in order to derive an unfair profit from the illegal status of the foreign national or in the context of the activities punished under this article, encourages the foreigner to remain in the territory of the State in violation of the provisions of this consolidated text, he is punished with imprisonment of up to four years and a fine of up to thirty million lire. When the act is committed in conjunction with two or more people, or concerns the permanence of five or more people, the penalty is increased from one third to one-half.		
INDUCEMENT NOT TO MAKE STATEMENTS OR TO MAKE FALSE STATEMENTS TO THE JUDICIAL AUTHORITY Unless the act constitutes a more serious crime, any person who, by violence or threat, or by offering or promising money or other benefits, induces the person called upon to make statements before the judicial authority that can be used in criminal proceedings not to make statements or to make false statements, when the latter has the right not to answer, is punished with imprisonment from two to six years.	Article 377 bis of the Criminal Code	With the provision of this crime, the legislator wanted to protect the correct administration of justice. The crime under analysis can be committed by any person who, through violence, threat or promise/giving of money or other benefits, induces a person called upon to make statements before the judicial authority (which retains the right not to answer) to remain silent or to make untruthful statements.
PERSONAL AIDING AND ABETTING Any person who, after a crime has been committed for which the law provides for the death penalty or life imprisonment or imprisonment, and except in cases of complicity in the same, assists someone to evade investigations by the Authority, including those carried out by organs of the International Criminal Court, or to evade searches carried out by the same subjects, shall be punished with imprisonment of up to four years.	Article 378 of the Criminal Code	The prerequisite for the crime in question is that a crime has already been committed, in which the person who carries out the aiding and abetting has not participated, nor is he wanted or investigated for him. The crime is common, as it can be committed by anyone. Aiding and abetting consists of any activity aimed at hindering the investigative

Crime - offence text	Source	Brief description
When the crime committed is that provided for in Article 416-bis, the penalty of imprisonment of not less than two years shall be applied in any case. If it is a question of crimes for which the law establishes a different penalty, or contraventions, the penalty is a fine of up to five thousand lire. The provisions of this article also apply when the person being helped is not attributable or it appears that he or she has not committed the crime.		activity aimed at ascertaining the predicate crime. The person favored does not necessarily have to be the one who committed the predicate crime. Depending on the penalty provided for the predicate crime - life imprisonment or imprisonment on the one hand; fine, arrest or fine on the other - there are two different types of penalties for the crime in question (imprisonment or fine).