



# **BGY INTERNATIONAL SERVICES LIST OF OFFENCES**



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The **list of offences** that can give rise to corporate responsibility and the application of the above indicated sanctions is provided in Section III of Chapter 1 of the Decree, under the title “Administrative responsibility for offences envisaged by the Italian Code of Criminal Procedure”.

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

In the initial version, the Decree divided the aforementioned catalogue into specific types of offences, the so-called offences against the Public Administration, and in particular the following:

**Misappropriation of public funds** (art. 316-bis of the Italian Code of Criminal Procedure);

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

**Undue receipt of benefits to the prejudice of the State** (art. 316-ter of the Italian Code of Criminal Procedure)

Save where the facts constitute the offence punishable under Article 640-bis of the Italian Code of Criminal Procedure, through the use or the submission of false documents or representations or documents attesting things that are untrue, or through the omission of information due, unduly acquires for himself or for others, contributions, funding, facilitated loans or other subsidies of the same nature, howsoever called, granted or paid by the State, other public bodies or the European Community.

**Fraud** (Article 640 of the Italian Code of Criminal Procedure);

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

**Aggravated fraud to obtain public funds** (art. 640-bis of the Italian Code of Criminal Procedure);

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

**Computer fraud to the detriment of the State or another government entity** (art. 640-ter of the Italian Code of Criminal Procedure);

Any person in any way altering the functioning of a computer system or intervening without right by any method on the data, information or programs contained in a computer or telecommunications system or





system belonging to the latter obtains unjust profit for himself or others to the harm of others.

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

Data processing crimes and illicit processing of data (art. 24-bis providing the “ratification and execution by the Convention of the European Council on data processing crimes held in Budapest on 23 November 2001”);

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

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

**Material falsity committed by a public official in public deeds** (Article 476 of the Italian Code of Criminal Procedure);

The public official who, in exercising his or her duties, issues a complete or partially false document alters an authentic document.

**Material falsity committed by a public official in administrative certificates or authorisations** (Article 477 of the Italian Code of Criminal Procedure);

The public official who, in exercising his or her duties, forges or alters administrative certificates or authorisations, whereby such forgery or alterations aim to show the conditions required for relative validity have been met.

**Material falsity committed by a public official in authenticated copies of public or private deeds and in statements confirming the content of deed** (Article 478 of the Italian Code of Criminal Procedure);

The public official who, in exercising his or her duties, on the supposition that a public or private document exists, simulates a copy and issues the same in a legal form, or issues a copy of a public or private document that differs from the original version.

**Intentional falsity committed by a public official in public deeds** (Article 479 of the Italian Code of Criminal Procedure);

The public official who, receiving or forming an act whilst exercising his duties, falsely certifies that he has performed a fact or the same took place in his presence, or testifies or claims to have received statements which he did not receive, or omits or alters statements received by him, or in any case falsely declares facts that the deed is intended to prove as truthful.

**Intentional falsity committed by a public official on administrative certificates or authorisations** (Article 480 of the Italian Code of Criminal Procedure);

The public official who, in exercising his or her duties, makes false statements on administrative certificates or authorisations which are issued to act as evidence of a truthful declaration.

**Falsity in certifications committed by a person in charge of performing a public service** (Article 481 of the Italian Code of Criminal Procedure);

Any person who, in exercising his or her duties as a health or forensic operator, or any other public service, makes false statements in a certificate that is intended to act as evidence of a truthful declaration.

**Falsity committed by a private individual** (Article 482 of the Italian Code of Criminal Procedure);

If any of the offences indicated in articles 476, 477 and 478 are committed by a private individual, or by a public official outside the scope of his or her duties.

**False certification committed by a private individual in a public deed** (Article 483 of the Italian Code of Criminal Procedure);

Any person making false statements to a public official in a public document having probative value.

**Falsification of registers and notifications** (Article 484 of the Italian Code of Criminal Procedure);

Any person, required by law to submit records to be inspected by public safety authority or send notifications to the same Authority on industrial, commercial or professional operations who writes, or has someone else write, false statements.

**Falsity in signed blank sheets of paper. Public Deed** (Article 487 of the Italian Code of Criminal Procedure);

A public official who, illicitly uses a signed blank sheet of paper which comes into his or her possession pursuant to his or her official duties, with the obligation or authorisation to draw up the same, writes, or has others write a public documents which differs from that obliged or authorised.

**Other falsity in signed blank sheets of paper. Application of provisions of material falsity** (Article 488 of the Italian Code of Criminal Procedure);

The provisions for material falsity in public deeds or private agreements are applicable in cases of falsity committed on a signed blank sheet of paper other than those indicated in the two previous articles.



**Use of false deeds** (Article 489 of the Italian Code of Criminal Procedure);

Any person who, while not taking part in the falsification of a deed, uses such false deed.

If it concerns a private agreement, the person committing the offence is only punishable if the action aimed to obtain an advantage for him or herself or other third parties, or cause damage to others.

**Removal, destruction and concealment of genuine deeds** (Article 490 of the Italian Code of Criminal Procedure);

Any person who completely or partially destroys, removes or conceals a public deed or private agreement.

**Authentic copies that replace missing original documents** (Article 492 of the Italian Code of Criminal Procedure);

Pursuant to the previous provisions, “public deeds” and “private agreements” include the original deeds and authentic copies of the same when they lawfully replace the missing original copies.

**Falsity committed by public officers providing a public service** (Article 493 of the Italian Code of Criminal Procedure);

The provisions of the previous articles on falsity committed by public officials also apply to State employees, or those of any other public body, assigned to provide a public service concerning the deeds they draw up in exercising their duties.

**Unauthorised access to a telecommunications or computer system** (Article 615-ter of the Italian Code of Criminal Procedure);

This offence is committed by anyone who abusively gains access to a computer system or telecommunications system protected by safety measures or retains access thereto against the explicit or tacit will of any person who is entitled to deny such access.

**Possession or unlawful distribution of access codes to computer or telematic systems** (Article 615-quater of the Italian Code of Criminal Procedure);

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



**Distribution of computer equipment, devices or computer programs for the purpose of damaging or interrupting a computer or a telecommunication system's operations** (Article 615-quinquies penal code);

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

**Wiretapping, blocking or illegally interrupting computer or information technology communications** (Article 617-quater penal code)

Any person fraudulently wiretapping communications within a computer system or telecommunication system or between several systems, or blocking or interrupting such communications.

**Installation of equipment suitable to tap, prevent or interrupt IT or telematic communications** (Article 617-quinques of the Italian Code of Criminal Procedure);

Whoever, beyond those cases permitted by law, installs devices that can intercept, obstruct or interrupt communications relating to a computer or telematic system, or rather taking place among more systems.

**Damage to property** (Article 635 of the Italian Code of Criminal Procedure);  
Any person who destroys, damages, cancels or makes objects, intangible or moveable assets completely or partially useless.

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

Any persons who destroys, damages, cancels, alters or suppresses computer information, data or software belonging to others.

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

Unless the deed constitutes a more serious offence, any person who destroys, damages, cancels, alters or suppresses computer information, data or software software used by the Government or another public Entity or by an organisation providing a public service.

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

Unless the fact constitutes a more serious offence, any person who, by the conducts referred to in Article 635-bis, i.e. by introducing or transmitting data, information or software, destroys, damages or makes it impossible,



either in whole or in part, to use another person's computer or telecommunication system or seriously obstructs its functioning.

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

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

**Computer fraud of subjects employed to supply certification of electronic signatures**

(Article 640-quinquies of the Italian Code of Criminal Procedure);

Any person responsible for certifying electronic signatures and who, in order to gain an unjust profit for himself or for others or to cause damage to others, infringes the legal obligations concerning issuance of a qualified certificate

**National cyber security perimeter** (Legislative Decree No. 105 of 21 September 2019 converted into law with amendments to Law No. 133 of 18 November 2019)

Anyone, in order to hinder or condition the execution of the procedures referred to in Legislative Decree n. 105 paragraph 2, letter b), or paragraph 6, letter a), or the inspection and surveillance activities provided for by paragraph 6, letter c), provides information, data or factual elements that do not correspond to the truth, relevant for the preparation or the 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 carrying out the inspection and surveillance activities referred to in paragraph 6), letter c ) or fails to communicate the aforementioned data, information or factual information within the prescribed deadlines.

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

Organised crime offences introduced by Law no. 94 of 15 July 2009 (art. 24-ter of Legislative decree no. 231 of 8 June 2001).

**General criminal association** (Article 416 of the Italian Code of Criminal Procedure);

Three or more persons conspire to commit more offences. Those who promote or set up or organise the association.



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

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

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

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

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

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

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

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

More specifically, any person:

1. Utilises minors of under eighteen years, puts on pornographic shows or produces pornographic material;
2. Recruits or induces minors of under eighteen years to participate in pornographic shows or those who draw profit from the same;
3. Who trade in pornographic material of the type described in the first paragraph;
4. Who, apart from the cases referred to in the first and second paragraphs, using any means whatsoever, including computerised means, distributes, divulges, circulates or publishes the type of pornographic material referred to in the first paragraph, or distributes or divulges news or information aimed at the enticement or sexual exploitation of minors under eighteen;
5. Whoever, apart from the cases referred to in the first, second and third paragraphs, offers or disposes to others, even without



- payment, the type of pornographic material referred to in the first paragraph;
6. Unless the offence in question constitutes a more serious offence, whoever watches pornographic shows which involve the use of minors under eighteen years.

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

Whoever, apart from the cases referred to in article 600-ter, knowingly procures or possesses pornographic material that has been made using minors under eighteen.

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

The provisions referred to in articles 600-ter and 600-quater are also applied when the pornographic material features virtual images using images of minors under eighteen or parts of them, although the penalty is reduced by onethird.

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

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

Whoever organises or advertises holidays with the aim of making use of prostitution of minors or in any case that include these activities.

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

Whoever recruits, introduces to the State territory, transfers also outside of the same, transports, gives the authority over the person, hosts one or more people who are in the conditions referred to in Article 600, that is, enforces the same conduct on one or more persons, by means of deception, violence, threats, abuse of authority or taking advantage of a situation of vulnerability, of physical or mental inferiority or necessity, or by promising or giving money or other benefits to the person over whom he/she has authority in order to induce them or force them to engage in work, sexual or begging activities, or carrying out illicit activities that involve exploitation or the removal of organs.

Anyone, even outside of the acts referred to in the first paragraph, engages in such conduct against a minor.

**Trafficking in human organs from live human beings** (Article 601-bis of the Italian Code of Criminal Procedure);

Anyone who, unlawfully, trades, sells, buys or, in any way and for any reason, procures or deals in organs or parts of organs removed from a living person is punished with imprisonment from three to twelve years and a fine. If the act is committed by a person exercising a health profession, the sentence results in a perpetual interdiction from exercising the profession in the future.

Unless the act constitutes a more serious offence, a person who organises or proposes trips or advertises or disseminates, using any means, also by computer or telematic devices, announcements aimed at trafficking in organs or parts of the organs referred to in the first subparagraph is punished with imprisonment from three to seven years.

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

Whoever, apart from the cases indicated in article 601, purchases or alienates or disposes of an individual who is in one of the conditions described in article 600.

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

Any person who, with the use of violence or threats, abuse of authority obliges someone to perform or endure sexual activities.

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

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

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

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

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

Apart from the cases foreseen by article 609-bis, the ascendant, parent, adopting carer or the partner of the same, the tutor, or other person who, for reasons of care, education, instruction, supervision or custody to whom the minor is entrusted, or has an ongoing living relationship with the same

who, with the abuse of powers related to his/her position, engages in sexual activities with a minor under 16 years of age.

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

No punishment is inflicted on a minor who, apart from the cases foreseen by article 609-bis, engages in sexual activities with a minor who is at least thirteen, if the age difference between the subjects is no more than four years.

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

Any person engaging in sexual activities in the presence of a 14 year old minor with the aim of involving the latter in such acts.

The penalty is increased:

- a. if the offence was committed by several persons acting together;
- b. if the offence was committed by a person who belongs to a criminal association and aims to facilitate its activities;
- c. if the offence was committed with serious violence or if the minor is subjected to serious damage due to the reiteration of the conduct. Unless the offence constitutes an even more serious crime, the same penalty applies to whoever assists a person of under fourteen to perform sexual activities, or shows pornographic material to the same to induce the same to perform or submit to sexual activities.

The penalty is increased again by half if the offender is the ascendant, parent, adopting carer or the partner of the same, the tutor, or other person who, for reasons of care, education, instruction, supervision or custody to whom the minor is entrusted, or has an ongoing living relationship with the same.

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

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

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

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

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

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

Any person, violating the provisions of this text, carries out activities aimed at promoting, directing, organising, financing or effecting the transportation of foreigners into the territory of the State or obtaining the illegal entry into other States where the individuals are not citizens or do not have the necessary residence permits.

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

**Mafia-type criminal association, also with foreign connections** (Article 416-bis of the Italian Code of Criminal Procedure);

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

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

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

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



**Mafia-type criminal association, also with foreign connections**

(Article 416-bis of the Italian Code of Criminal Procedure); Any person participating in a mafia-type association consisting of three or more persons, is punishable with from ten to fifteen years imprisonment. Whoever is part of these associations is liable to imprisonment for a period of between five and ten years. The organisation is considered mafia-type when its participants exploit the intimidating power of their association and the resulting condition of submission and silence to commit crimes or – even without committing crimes, yet by use of the mafia method – to directly or indirectly acquire control over economic activities, concessions, authorisations, public contracts and services, or to obtain unlawful profits or advantages for themselves or for others, or with a view to preventing or limiting the freedom of vote, or to obtain votes for themselves or for others on the occasion of an election. If the association is armed, the sentence of imprisonment from twelve to twenty years is 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.

It is considered that the association uses weapons when the participants have weapons or exploding materials, even if the latter are hidden or stored in warehouses. If the economic activities of which the associate members intend to assume or maintain control of are financed in whole or in part with the price, the product, or the profit of crimes, the penalties established in the previous paragraphs shall be increased by one third to a half. The condemned person is subject to confiscation of the objects used or were destined to commit the offence and the objects that are the price, product, profit or constitute their use. This provision also applies to the camorra and other criminal organisations, howsoever named, including foreign crime syndicates, possessing the above-mentioned mafia-type characteristics who use intimidation and similar action to pursue the purposes of mafia type criminal associations.

**Vote exchange in elections** (Article 416-ter of the Italian Code of Criminal Procedure);

This offence is applicable to anyone who obtains a promise of votes, as referred to in paragraph three of article 416-bis, in exchange for the promise or payment of money or other benefits.

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

**Kidnapping for ransom** (Article 630 of the Italian Code of Criminal Procedure) Whoever kidnaps a person in order to secure, for oneself or others, an unlawful gain for the release of the kidnapped person.

**Association aimed at the illicit trafficking of narcotics and psychotropic substances** (Article 74 of Presidential Decree no. 309 of 09 October 1990);

When three or more persons form an association to conspire to commit offences referred to in Article 73, (production, illicit trafficking and possession of narcotic and psychotropic substances “Whoever, without the authorisation referred to in article 17, grows, produces, manufactures, extracts, refines, sells, offers or places on for sale, transfers, distributes, markets, transports, procures for others, sends, passes or ships in transit, delivers for whatever purpose narcotic or psychotropic substances listed in table I as foreseen by article 14).

**Association relating to the unlawful manufacturing, introduction into the country, sale, supply, possession and unauthorised carrying of explosives, weapons of war and common firearms,** (art. 407 paragraph 2/b number 5 of the Italian Code of Criminal Procedure):

The crime in question is committed when the association is created to perform unlawful manufacturing, introduction into the country, sale, supply, possession and unauthorised carrying of explosives, weapons of war in public places or those open to the general public and common firearms except those excluded by the provisions of article 2, paragraph three of Law no. 110 of 18 April 1975.

**Maximum duration of preliminary investigations** (Article 407 of the Italian Code of Criminal Procedure);

Preliminary investigations can not exceed a period of eighteen months. The maximum duration is however extended to two years if the investigations refer to unlawful manufacturing, introduction into the country, sale, supply, possession and unauthorised carrying of explosives, weapons of war in public places or those open to the general public and common firearms (article 2, paragraph three of Law no. 110 of 18 April 1975).

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

Extortion, improper inducement to give or promise benefits and corruption as later amended by Law no. 190 of 6 November 2012;

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

A public official or a public servant who, abusing his/her office or powers, forces someone to provide him or a third party with money or other undue benefits.

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

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

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

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

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

The punishment will be increased if the fact foreseen by article 319 refers to conferral of public money, salaries or pensions or the signing of contract which involves the public authority where the public official is employed, or the payment or refunding of taxes.

**Bribery in judicial proceedings** (art. 319-ter of the Italian Code of Criminal Procedure);

If the offences indicated in arts 318 and 319 are committed with the specific aim of favouring or damaging a party in criminal, civil or administrative proceedings.

**Improper inducement to give or promise benefits** (Article 319 quarter of the Italian Code of Criminal Procedure);

Unless the fact constitutes a more serious offence, the public official or public service officer who, exploits his position or his powers, to oblige or convince someone to give, or promise to give to him or other third parties, money or other benefits, shall be punished with imprisonment for a period of from six to 10 years and six months.

In the cases indicated in the first paragraph, for those who promise money or other benefits, the punishment is imprisonment for a period of up to three years.

**Corruption of persons performing public service** (Article 320 Italian Code of Criminal Procedure);

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

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

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

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

Whoever offers or promises undue money or other benefits to a public official or a person in charge of a public service to perform his/her duties or exploit his powers.

**Misappropriation of Public Funds, Improper Provision or Promise of Benefits, Corruption and Instigation to Corrupt Members of the International Criminal Court of Justice or the European Communities bodies and officials of the European Communities and Foreign States** (Article 322-bis of the Italian Code of Criminal Procedure);

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

1. members of the European Community Commission, the European Parliament, the European Court of Justice and the European Community Court of Auditors;
2. officials and agents employed on contracts pursuant to the Statute applicable to EU officials or the regime applicable to agents of the EU;
3. individuals seconded by EU member states or by any public or private body at the European Community, whose duties correspond to those of officials or agents of the European Community;
4. to members and officers working for bodies established according to any Treaties signed by the European Community;
5. by whosoever, within the framework of the other Member States of the European Union, undertake functions or activities corresponding to those of public officials and of persons in charge of a public service;
- 5-bis) judges, the public prosecutor, additional prosecutors, officials, and servants of the International Criminal Court, the persons employed by the States adhering to the Treaty endorsed by the International Criminal Court who exercise functions corresponding to those of the officials and servants of the same Court, the members and officers of entities established in relation to the Treaty endorsed by the International Criminal Court.

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

1. to the persons listed in paragraph 1 of this article;
2. to individuals who carry out duties or activities that correspond to those of public officials and public service employees of other foreign countries or international public organisations, if the offence is



committed in order to obtain either for the individual in question or for a third party an unjustified advantage in international economic operations or in order to obtain or maintain an economic-financial operation.

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

**Trafficking of illicit influences** (Article 346-bis of the Italian Criminal Code)

Anyone, outside the cases of concurrence in the offenses referred to in articles 318, 319, 319-ter and in the corruption offenses referred to in article 322-bis, exploiting or boasting existing or alleged relationships with a public official or a person in charge of a public service or one of the other subjects referred to in article 322-bis, improperly gives or promises money or other benefits, as the price of his illicit mediation towards a public official or a person in charge of a public service or one of the other subjects referred to in Article 322-bis, or to remunerate him in relation to the exercise of his functions or powers. The same penalty applies to those who unduly give or promise money or other benefits.

The penalty is increased if the person who unduly gives money or other benefits to himself or to others, holds the status of public official or person in charge of a public service.

The penalties are also increased if the facts are committed in connection with the exercise of judicial activities or to remunerate the 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 fulfillment of an act contrary to official duties or to the omission or delay of an act of his office.

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

Law no. 99 of 23 July 2009 providing the provisions for the development and internationalization of enterprises introduced the offence of counterfeiting, alteration and use of distinctive signs or trademarks including patents, models and drawings, further to the introduction into the Italian State and marketing of products with counterfeit signs.

The offences below are grouped under art. 25-bis of the Decree, introduced by art. 6 of Legislative Decree no. 350 of 25 September 2001, with “urgent provisions in view of the introduction of the euro”, transposed, with amendments, in Law no. 409 of 23 November 2001.

**Counterfeiting money, spending and introducing counterfeit money into the country, in conspiracy with others** (art. 453 of the Italian Code of Criminal Procedure);

1. anyone who forges either Italian or foreign money that is legally valid either inside or outside the State;
2. anyone who alters in any way whatsoever genuine money in order to give it the appearance of a higher value;
3. anyone who, while not being involved in the forging or alteration is in agreement with either the individual who carried it out or an intermediary, introduces into the State or keeps or spends or puts into circulation forged or altered money;
4. anyone who, in order to put into circulation forged or altered money or purchases or receives it either from the individual who forged it or from an intermediary.

**Counterfeiting of money** (Article 454 of the Italian Code of Criminal Procedure);

Anyone who alters money in the way indicated in the previous article, changing its value in any way, or, with money altered in such a way, commits any of the offences indicated in nos. 3 or 4 of the previous article.

**Spending and introducing counterfeit money into the country, not in conspiracy with others** (Article 455 of the Italian Code of Criminal Procedure);

Anyone who, outside of the cases referred to in the two previous articles, introduces into the State, purchases or keeps forged or altered money in order to put it into circulation or to spend, or puts it into circulation.

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

Anyone who spends or puts into circulation in any other way forged or altered money received in good faith.

**Counterfeiting official stamps, introducing into the country, purchasing, possessing or circulating counterfeit official stamps** (Article 459 of the Italian Code of Criminal Procedure);

The provisions of articles 453, 455 and 457 are also applicable to cases of forging or altering of revenue stamps and to the introduction into the State or the purchase, keeping or putting into circulation of forged revenue stamps;

For the purposes of the law, revenue stamps refer to official stamped paper, government stamps, postage stamps and other equivalent revenue instruments issued by special laws.

**Counterfeiting of watermark paper for producing banknotes or official stamps** (Article 460 of the Italian Code of Criminal Procedure);  
Counterfeiting of watermarked paper used for producing bank notes or tax stamps, or the purchase, holding or disposal of such counterfeit paper.

**Manufacture or possession of watermarks or instruments designed to counterfeit legal tender, tax stamps or watermarked paper** (Article 461 of the Italian Code of Criminal Procedure);

Anyone who fabricates, purchases, keeps or disposes of watermarks, computer programmes or instruments used exclusively for forging or altering money, revenue stamps or watermark paper is liable, if the conduct foreseen by paragraph one refers to holograms or other components of the money destined to ensure protection against counterfeiting or alterations.

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

Anyone who, while not being involved in the forging or alteration of official stamps uses the counterfeited or altered tax stamps.

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

Anyone, despite being able to ascertain that trademarks and other distinctive marks of industrial products belong to other parties, counterfeits them, or alters the original marks, or uses counterfeit marks without having taken part in their counterfeiting.

**Introducing into the country and selling products bearing counterfeit marks** (Article 474 of the Italian Criminal Code);

Apart from cases of complicity in the offences referred to in article 473, anyone who introduces into the State, in order to make a profit for themselves, industrial products with forged or altered brands or other distinguishing signs, both Italian and foreign.

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

Felonies against industry and commerce.

**Infringement of the freedom of commerce or industry** (Article 513 of the Italian Code of Criminal Procedure);

Anyone exercising violence against property or the use of fraudulent means to prevent or disrupt the operation of an industry or commerce.



**Illegal competition with threats or violence** (art. 513-bis Italian Code of Criminal Procedure);

Any person who carries out acts of competition with threats or violence during commercial, industrial or production activities.

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

Anyone placing on sale or otherwise putting into circulation, on national and foreign markets, industrial products with counterfeited names, trademarks or distinctive marks that harms not only individual enterprises, but the whole industrial economy of Italy.

**Fraud in the conduct of commerce** (Article 515 of the Italian Criminal Code);

Any person engaged in a commercial activity, also a market open to the general public, who delivers goods other than those agreed, or delivers goods which, while being of the same species as the agreed upon goods, differ from them as to origin, provenance, quality or quantity.

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

Any person who sells or places on the market non-genuine foodstuffs as genuine.

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

Anyone placing for sale or otherwise putting into circulation intellectual works or industrial products bearing names, trademarks or distinctive marks likely to mislead the buyer about the origin, provenance or quality of the work or product.

**Production and sale of goods made through unlawful seizure of industrial property titles** (Article 517-ter of the Italian Code of Criminal Procedure);

Further to the application of articles 473 and 474, any person, being able to learn of the existence patents or registrations held by other parties, manufactures or uses for industrial manufacturing purposes items or other goods, thereby usurping or violating an industrial property right of the same, and those in order to make a profit, introduces into the State, holds for sale and places for sale directly to consumers or otherwise puts into circulation the goods.



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

Any person counterfeiting and altering geographical indications or designations of origin of agricultural food produce.

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

Art. 25 ter of the Decree covers the “administrative and corporate offences regarding enterprises and consortia”, as regulated by Legislative Decree no. 61 of 11 April 2002, which has replaced section XI of Book V of the Italian Civil Code.

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

With the exception of the provisions contained in article 2622, directors, general managers, managers responsible for preparing company financial statements, statutory auditors and liquidators who, in order to obtain either for themselves or for other individuals unjustified profits by inserting material facts that do not correspond to the truth in the financial statements, company reports or in other company information, or omit information which is required by law about the economic, asset or financial situation of the company or the group the company belongs to, for the purpose of deceiving others.

**Facts of minor concern** (art. 2621-bis of the Italian Civil Code., introduced by Law 69/2015);

This article, applicable to non-listed companies, reduces the punishable under Article 2621 of the Italian Civil Code if the offences are of minor concern, taken into account the nature and size of the company and the modality or effects of such conduct.

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

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



**Obstruction of control** (Article 2625 of the Italian Civil Code);

Directors who conceal documents or with other subterfuges obstruct or in some way hinder performance of the control activities legally vested in shareholders or other Corporate bodies.

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

Directors who, apart from cases of lawful share capital reductions, return contributions, also by means of simulated transactions, to shareholders or relieve them of the obligation to perform the same.

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

Directors who distribute profits or advance payments on profits not actually made or which, under the law, should be allocated to reserves, or distribute reserves, including those not created from profits, which are legally non-distributable.

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

**Unlawful dealing in stocks or shares of the company or its parent company** (Article 2628 of the Italian Civil Code);

Directors who, apart from the cases permitted by law, purchase or subscribe stocks or shares in the company which cause damage to the integrity of the share capital or of non-distributable reserves.

The punishment is applied to directors who, apart from the cases permitted by law, purchase or subscribe stocks or shares in the parent company which cause damage to the integrity of the share capital or of non-distributable reserves.

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

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

Directors who, in breach of provisions of law protecting creditors, reductions in share capital or mergers with other companies or spin-offs, to an extent where such actions cause financial damage to the creditors. Compensation to creditors for the damage incurred before judgement extinguishes the offence.



**Failure to disclose the conflict of interest** (Article 2629-bis of the Italian Civil Code);

The director or the member of the management board of a company with securities listed on regulated Italian or other European Union markets or with widespread dissemination to the public to an extent pursuant to article 116 of the consolidation act referred to in Legislative Decree no. 58 of 24 February 1998, as amended, or illicit administrative offences consequent to a crime; Description of the administrative offence; Description of a crime subject to supervision in accordance with the consolidation act referred to in Legislative Decree no. 385 of 1 September 1993 no. 58/1998 of Legislative Decree no. 209 of 7 September 2005 or Legislative Decree no. 124 of 21 April 1993 which violates the obligations established by the first paragraph of Article 2391, is punishable by imprisonment from one to three years, if damage to the company or third parties derives from such a violation.

**Interests of directors** (Article 2391 of the Italian Civil Code);

Directors must inform the others directors and the Statutory Auditors of every interest they have on their own behalf or on behalf of a third party in a given operation of the Society, specifying the nature, the terms, the origin and the significance. The Managing Directors must also abstain from conducting the operation, directing the board to do so. The sole director must also give notice thereof at the first possible shareholders' meeting. In the cases foreseen above the resolution passed by the Board of Directors shall provide good and justifiable reasons why the company should engage in such a transaction.

In cases of infringement of the provisions in the two previous paragraphs of this article, or in compliance with the provisions of the directors or executive committee adopted with the determining vote of the director concerned, the resolutions themselves, if they could damage the company, may be challenged by the directors and the board of statutory auditors within ninety days of their date; the challenge can not be proposed by those who have used their vote to support the resolution if the information obligations provided for in the first paragraph have been fulfilled. In any case, the rights purchased in good faith by third parties on the basis of acts performed in execution of the resolution remain applicable.

The director is liable for damages caused to the company by his acts or omissions. The director is also liable for damages that are caused to the company by use of data, news or business opportunities acknowledged during the exercise of his duties to the advantage of himself or of third parties.

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

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

**Unlawful distribution of corporate assets by receivers,** (Article 2633 of the Italian Civil Code);

Liquidators who, by distributing the Company's assets amongst shareholders prior to paying the Company's creditors or making sufficient provision to satisfy the same, occasion losses to creditors. Compensation to creditors for the damage incurred before judgement extinguishes the offence.

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

Unless the conduct constitutes a more serious offence, a director, general manager, executive in charge of drafting corporate accounting documents, or an auditor or liquidator from other companies or private entities who, having been given or promised money or other benefits for themselves or for others, take or omit actions in breach of the obligations inherent in their office or in their duties of loyalty, causing damage to the company, are subject to imprisonment from one to three years. The same penalty shall apply if the act is committed by those who hold managerial positions in the organisational area of the company or private entity, other than those of the persons referred to in the paragraph above.

The sanction penalty shall be imprisonment for a period of up to one year and six months if the conduct is committed by a person subject to direction or supervision by one of the persons indicated in the first paragraph.

The person who, directly or through others, gives or promises money or other benefits to the persons indicated in the first and second paragraph is subject to the penalties stated therein. The penalties set forth in the preceding paragraphs are redoubled if the company has securities listed in regulated markets in Italy or in other Countries of the European Union or with a large diffusion among the public pursuant to article 116 of the consolidation act on financial intermediation, Italian Legislative Decree of 24 February 1998, no. 58/09 as amended. Prosecution for this offence requires a complaint from the victim, unless the conduct results in distortion of competition in the acquisition of goods or services. Notwithstanding the provisions of article 2641, the extent of the confiscation for a value equivalent can not be lower than the value of the goods or services provided, promised or offered.



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

Whoever offers or promises money or other benefits to directors, managing directors, management assigned to drawing up the corporate financial statements, statutory auditors and liquidators of private companies and entities, and all others working in management positions, in order to induce the same to carry out office duties, and the offer or promise is not accepted, the punishment indicated in paragraph 1 of art. 2635 is reduced by one third.

The punishment illustrated in the first paragraph is applicable to directors, general managers, and executives in charge of drafting corporate accounting documents, or an auditor or liquidator from other companies or private entities and those who, having been given or promised money or other benefits for themselves or for others, take or omit actions in breach of the obligations inherent in their office or in their duties of loyalty, with administrative offences resulting from a crime, causing damage to the company, in cases where such requests are not accepted. Prosecution for this offence requires a complaint from the victim.

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

Whoever, by simulation or fraudulent actions, forms a majority in a meeting of shareholders in order to procure for themselves or for others unjustified profits, is punished by imprisonment for a period of between six months and three years.

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

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

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

The directors, general managers, managers responsible for preparing company financial statements, statutory auditors and liquidators of companies or bodies and other individuals who by law come under the jurisdiction of public supervisory authorities, or are obliged to conform with them, who, when reporting to the aforementioned authorities as required by law, in order to obstruct the work of the supervisory authorities, include material facts that do not correspond to the truth, even though they are the object of the evaluations, about the economic, asset

or financial situation of the company, or for the same reasons totally or partially conceal with other fraudulent means facts on the aforementioned situation that should have been reported.

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

Offences pertaining to terrorism or subversion of the democratic order contemplated in the Italian Code of Criminal Procedure and special laws, and offences, other than the above, involving the violation of the provisions of Article 2 of the International Convention for the Suppression of the Financing of Terrorism, signed in New York on 19 December 2002 (art. 25-quater of the Decree, introduced by Law no. 7 of 14 January 2003, ratifying the above-mentioned Convention in the Italian law provisions);

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

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

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

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

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

Whoever, apart from cases of complicity in or aiding and abetting a crime, provides refuge or provides food, hospitality, means of transport or communication instruments to any individual who is a member of the associations referred to in articles 270 and 270-bis.

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

With the exception of the cases specified in article 270 bis, this offence refers to any person who recruits one or more persons for the purpose of committing acts of violence directed to terrorism, even if addressed against a foreign nation, institution or international organisation.

**Organisation of transfer arrangements for the purpose of terrorism**

(Article 270-quater of the Italian Code of Criminal Procedure);

With the exception of the cases specified in articles 270-bis and 270-quater, all those who organise, finance or promote trips to foreign territories to the pursuit of the aims of terrorism and related conduct.

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

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

**Financing of conduct for terrorist purposes** (Article 270 quinquies.1 of the Italian Code of Criminal Procedure)

Apart from the cases referred to in articles 270-bis and 270-quater.1, anyone who collects, dispenses or makes available goods or money, in any way made, intended to be used entirely or in part for the fulfillment the purposes of terrorism referred to in article 270-sexies is punished, regardless of the actual use of funds for the commission of the aforementioned conducts.

Anyone who deposits or keeps the goods or money indicated in the first paragraph is also punished.

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

Anyone who steals, destroys, disperses, suppresses or deteriorates assets or money, subject to seizure to prevent the financing of the conduct for terrorist purposes referred to in article 270-sexies

**Conduct for the purpose of terrorism** (Article 270-sexies of the Italian Code of Criminal Procedure);

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

activities defined, by conventions or other international law, binding for Italy, as terrorism or actions with terrorist objectives.

**Attacks for the purpose of terrorism or subversion** (Article 28 Italian Code of Criminal Procedure);

Any person who, for the purpose of terrorism or subversion of the democratic order, attempts to endanger the life or safety of another person.

**Acts of terrorism with lethal or explosive weapons** (Article 280-bis of the Italian Code of Criminal Procedure);

Unless the act constitutes a more serious crime, any person carrying out for the purposes of terrorism, any act intended to damage movable or immovable property belonging to another party, by means of explosive and nevertheless lethal devices, is subject to a sentence of imprisonment ranging from two to five years.

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

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

Anyone, for the purposes of terrorism referred to in article 270-sexies:

1. Procure for himself or for other radioactive material;
2. Create a nuclear device or otherwise own it.

Anyone, for the purposes of terrorism referred to in article 270-sexies:

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

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

**Kidnapping purposes of terrorism or subversion** (Article 289 of the Italian Code of Criminal Procedure);

Any person who kidnaps a person for the purpose of terrorism or the subversion of democratic order.

**Instigation to committing some of the crimes contained in Chapters I and II** (Article 302 of the Italian Code of Criminal Procedure);

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

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

Article 25-quater 1 of Legislative Decree no. 231 of 8 June 2001 also includes the following offence;

**Practice of female genital mutilation** (Article 583-bis of the Italian Code of Criminal Procedure);

Any person who performs female genital mutilation practices without any medical requirements. Pursuant to this article, female genital mutilation refers to clitoridectomy, excision and infibulation as well as any other practice which causes similar effects.

Any person who, without any therapeutic reasons, causes, in order to diminish sexual functions, injury to female genital organs other than those indicated in the first paragraph, resulting in a disease in the body or mind. The provisions of this article shall also apply when the offence is committed abroad by an Italian citizen or a foreigner residing in Italy, or against an Italian citizen or a foreigner residing in Italy. In this case, the offender is punished at the decision of the Minister of Justice.

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

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

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

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

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

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

Any person who recruits, favours, exploits, manages, organises or controls the prostitution of a minor of under eighteen years of age, or profits from





the same in any manner.

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

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

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

More specifically, any person:

1. utilises minors of under eighteen years, puts on pornographic shows or produces pornographic material;
2. recruits or induces minors of under eighteen years to participate in pornographic shows or those who draw profit from the same;
3. who trade in pornographic material of the type described in the first paragraph;
4. who, apart from the cases referred to in the first and second paragraphs, using any means whatsoever, including computerised means, distributes, divulges, circulates or publishes the type of pornographic material referred to in the first paragraph, or distributes or divulges news or information aimed at the enticement or sexual exploitation of minors under eighteen;
5. whoever, apart from the cases referred to in the first, second and third paragraphs, offers or disposes to others, even without payment, the type of pornographic material referred to in the first paragraph;
6. Unless the offence in question constitutes a more serious offence, whoever watches pornographic shows which involve the use of minors under eighteen years.

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

Whoever, apart from the cases referred to in article 600-ter, knowingly procures or possesses pornographic material that has been made using minors under eighteen.

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

The provisions referred to in articles 600-ter and 600-quater are also applied when the pornographic material features virtual images using images of minors under eighteen or parts of them, although the penalty is reduced by one third.

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

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

Whoever organises or advertises holidays with the aim of making use of prostitution of minors or in any case that include these activities.

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

Whoever recruits, introduces to the State territory, transfers also outside of the same, transports, gives the authority over the person, hosts one or more people who are in the conditions referred to in Article 600, that is, enforces the same conduct on one or more persons, by means of deception, violence, threats, abuse of authority or taking advantage of a situation of vulnerability, of physical or mental inferiority or necessity, or by promising or giving money or other benefits to the person over whom he/she has authority in order to induce them or force them to engage in work, sexual or begging activities, or carrying out illicit activities that involve exploitation or the removal of organs.

Anyone, even outside of the acts referred to in the first paragraph, engages in such conduct against a minor.

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

Whoever, apart from the cases indicated in article 601, purchases or alienates or disposes of an individual who is in one of the conditions described in article 600.

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

Unless the offence is part of a more serious crime) imprisonment for from one to six years and a fine of from €500.00 to 1,00.00 for each enslaved worker is applicable to anyone who:

1. recruits labour for the purpose of allocating it for work c/o third parties in exploitation conditions, taking advantage of the workers' needy conditions;
2. uses, hires or employs labour, including through the intermediation activity referred to in paragraph 1), subjecting workers to exploitative conditions and taking advantage of their needy conditions.

If the acts are committed with violence or threats, the sentence of imprisonment from five to eight years is applied in addition to a fine of from €1,000.00 to €2,000.00 for each recruited worker.

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

1. the systematic paying of salaries to workers in a manner that clearly does not comply with the national collective agreements or territorial agreements signed with the main trade unions across Italy in force, or in any case not in proportion to the quantity and quality of work performed;
2. the systematic violation of the rules regulating working hours, rest periods, weekly rest, mandatory expectations and holidays;
3. subsistence of violations of occupational health, hygiene and safety issues;
4. the subjecting of a worker to particularly degrading working conditions, monitoring procedures, or housing facilities.

In the presence of aggravating circumstances as seen below, the punishments for the crimes are increased from one third to one half when:

1. the number of exploited workers is more than three;
2. one or more exploited workers are minors and too young to work;
3. the situation exposed the exploited workers to serious danger, that must be assessed in relation to the characteristics of the work tasks and imposed working conditions.

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

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

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

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

Any person who, with the use of violence or threats, abuse of authority obliges someone to perform or endure sexual activities.

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

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

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

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

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

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

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

No punishment is inflicted on a minor who, apart from the cases foreseen by article 609-bis, engages in sexual activities with a minor who is at least thirteen, if the age difference between the subjects is no more than four years.

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

Any person engaging in sexual activities in the presence of a 14 year old minor with the aim of involving the latter in such acts.

The penalty is increased:

- a. if the offence was committed by several persons acting together;
- b. if the offence was committed by a person who belongs to a criminal association and aims to facilitate its activities;
- c. if the offence was committed with serious violence or if the minor is subjected to serious damage due to the reiteration of the conduct. Unless the offence constitutes an even more serious crime, the same penalty applies to whoever assists a person of under fourteen to perform sexual activities, or shows pornographic material to the same to induce the same to perform or submit to sexual activities.

The penalty is increased again by half if the offender is the ascendant, parent, adopting carer or the partner of the same, the tutor, or other person who, for reasons of care, education, instruction, supervision or custody to whom the minor is entrusted, or has an ongoing living relationship with the same.

**Gang rape** (Article 609-octies of the Italian Code of Criminal Procedure); Gang rape refers to the participation of a group of persons in acts of sexual violence as illustrated in article 609-bis.

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

Offences concerning misuse of privileged information and market rigging foreseen by section V, title I-bis, chapter II of the consolidated law on finance no. 58 dated 24 February 1998 (EC Law for 2004), which implemented directive 2003/6/EC of the European Parliament and the European Council dated 28 January 2003, in matters of abuse of privileged information and manipulation of the market and directives of the implementation Commission);

**Misuse of privileged/inside information** (Article 181-184 of Legislative decree no. 58 of 24 February 1998);

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

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

- a. buys, sells or carries out any other operations, either directly or indirectly, on his/her own account or for the account of a third party, concerning financial instruments using inside information;
- b. communicates such information to other individuals, outside of the normal duties of their work, profession, role or office;
- c. recommends or induces other individuals, on the basis of this, to carry out any of the operations listed in point a).

**Market manipulation** (Article 185 of Leg. Decree no. 58 of 24 February 1998); Any person disseminates false information or sets up simulated sham transactions or employs other devices likely to cause a significant alteration in the price of financial instruments.

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

The offences of unintentional killing (manslaughter) and of unintentionally causing grievous bodily injury where such offences are committed through violation of accident prevention and occupational health and safety rules as per art. 9 of Law no.123 of 3 August 2007



providing the “occupational health and safety measures and delegation to the Government of the reorganisation into a coherent framework” implemented with Legislative Decree no. 81 of 9 April 2008, as amended, and transposed by Legislative Decree no. 106 of 3 August 2009, amending art. 25-septies of the Decree, modifying the sanction system;

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

Any person who causes the death of a person committed due to violations of the Occupational Health and Safety protection laws.

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

Any person who culpably causes serious or grievous bodily injuries due to violations of the Occupational Health and Safety protection laws.

**Aggravating circumstances** (Article 583-bis of the Italian Code of Criminal Procedure); The personal injury is serious:

1. if the fact derives from a condition which endangers the life of the injured person, or a disorder or incapacity to attend to normal activities for a period exceeding forty days;
2. if the fact results the permanent weakening of a sense or organ;

The bodily injury is grievous if the fact derives from:

1. a certain or probably incurable condition;
2. the loss of a sensory organ;
3. loss of a limb or a mutilation that renders the limb inert, or the loss of use of an organ or the capacity to procreate, permanent impairment of the power of speech;
4. facial deformity or permanent disfigurement.

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

Law no. 186 of 15 December 2014, introduces a series of measures aimed at incentivizing voluntary disclosure and the return of capital held abroad, together with other measures aimed at increasing the fight against tax fraud. This section also refers to the offence of money-laundering under art. 648-ter 1 of the Italian Code of Criminal Procedure as transposed by Legislative Decree no. 231/01, on administrative responsibility, with amendments to article 25-octies of the same decree.

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

Any person, who did not aid and abet commission of the underlying crime,

and for the purpose of obtaining a profit for himself or for others, purchases, receives or conceals money or goods deriving from any crime whatsoever, in whose commission he did not participate, or in any case concurs in their purchase, receipt or concealment.

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

A person, who did not aid and abet commission of the underlying crime, substitutes or transfers money, goods or other assets deriving from an intentional offence or carries out other transactions in respect of such money, goods or assets, so as to obstruct identification of their criminal origin.

**Use of money, goods or assets of illegal origin** (Article 648-ter of the Italian Code of Criminal Procedure);

Any person, who did not aid and abet commission of the underlying crime and with the exceptions foreseen by arts 648 and 648-bis, uses, in economical or financial activities, money, goods or other assets of illegal origin.

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

Any person who aid and abet commission of the underlying crime, substitutes or transfers money, goods or other assets deriving from an intentional offence or carries out other transactions in respect of such money, goods or assets, so as to obstruct identification of their criminal origin.

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

Article 25-novies was also included in the above-cited law (Offences related to the copyright law) extending the scope of the offences provided by Law no.633/1941.

**Protection of copyrights and other rights related to such works** (Article 171 Law no. 633 of 22 April 1941);

Any person, without being authorised, for any purpose and any form:

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

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

**Protection of copyrights and other rights related to such works** (Article 174 quinquies of Law no. 633 of 22 April 1941);

The provisions of this article shall also apply in respect of development and printing, synchronisation, and post-production, as well as burning, printing facilities and those otherwise engaged in industrial production activities with the realisation of counterfeit media in relation to the emission or reception centres of television programmes.

**Protection of copyrights and other rights related to such works** (Article 171-bis Law no. 633 of 22 April 1941);

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

Any person who, for profit-making purposes, copies, transfers to other means, distributes, communicates, presents or demonstrates in public on media not bearing the SIAE mark, the content, extraction and reutilisation, distribution, sale or leasing of a data base.

**Protection of copyrights and other rights related to such works**  
(Article 171-ter Law no. 633 of 22 April 1941);

1. Whoever for profit-making purposes:

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

f-bis) any person who manufactures, imports, distributes, sells, rents or for whatever reason advertises for sale or hire or holds for commercial purposes, the equipment, products or components or services for commercial purposes or primarily aimed at bypassing

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

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

2. Punishment of imprisonment for a period of between one and four  
years and a fine of between € 2,582.00 and € 15,493.00 is applicable  
to whoever;
  - a. is involved in the unlawful, reproduction, duplication,  
broadcasting or circulation on the market, or the transfer of any  
kind of over 50 copies or numbers of works protected by  
copyright and rights related thereto; a-bis) in violation of article  
16, for profit-making purposes, communicates to the general  
public, by placing on a telecommunication network system, by  
means of connections of any kind, intellectual works - or parts  
thereof - protected by copyright;
  - b. engaging in business activities involved in the reproduction,  
distribution, sale or marketing, import of works protected by  
copyrights and rights thereof, is punishable for the acts foreseen  
in paragraph 1;
  - c. promotes or organises the illegal activity referred to in  
paragraph 1.
3. The penalty is reduced when the act amounts to a particularly minor  
offence.
4. Punishment for one of the offences foreseen in paragraph 1 includes:
  - a. application of the accessory sanctions referred to in Articles 30  
and 32-bis of the Italian Code of Criminal Procedure;
  - b. publication of the sentence under article 36 of the Italian Code  
of Criminal Procedure;
  - c. suspension for a period of one year from receiving permits or  
authorisation pursuant to radio and television broadcasting for  
production or commercial activities.
5. The amounts collected pursuant to the pecuniary sanctions foreseen  
for the above paragraphs, are paid to the National Pension and Social  
Security fund for artists, sculptors, musicians, authors and drama



writers.

**Protection of copyrights and other rights related to such works**  
(Article 171-septies Law no. 633 of 22 April 1941);

Punishment is applicable also to:

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

**Protection of copyrights and other rights related to such works**  
(Article 171-octies Law no. 633 of 22 April 1941);

Any persons who, for fraudulent purposes, produces, places on sale, imports, promotes, installs, modifies or uses, for personal or public use devices for the decoding of restricted access audiovisual transmissions via air, satellite, cable, whether analogical or digital. Restricted access transmissions refers to all audiovisual signals transmitted by Italian or foreign broadcasters in a form which makes them accessible to specific groups of users selected by the broadcasters providing the signal, regardless of whether a charge is imposed to receive the service.

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

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

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

Unless the act constitutes a more serious offence, any person who uses violence or threats, or offers or promises money or other benefit to induce not to make statements, or to make false statements any person who is called before the judicial authorities to make statements in connection with criminal proceedings, when the same has the option to provide no comments, is liable to imprisonment for from two to six years.

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

You may request, pursuant to art. 25-undecies of Legislative Decree no. 231/01 introduced by Legislative Decree no. 121 of 7 July 2011 which entered into force on 16 August 2011.

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

Any person who unlawfully causes a significant and measurable compromise or deterioration:

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

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

1. the irreversible alteration of the balance of an ecosystem;
2. the alteration of the balance of an ecosystem whose elimination is particularly costly and only achievable using exceptional measures;
3. the offence against public safety due to the importance of the fact to the extent of the impairment or its harmful effects or to the number of persons injured or exposed to danger.

**Unintentional offences against the environment** (Article 452-quinquies of the Italian Code of Criminal Procedure);

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

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

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

**Trafficking and abandoning of highly radioactive substances** (Article 452-sexies of the Italian Code of Criminal Procedure);

All those who assign, purchase, receive, transport, import, export, procures for others, stock, transfer, abandon or illegitimately dispose of



highly radioactive substances.

The sanction increases if the act leads to the danger of damage or deterioration:

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

**Killing, destruction, seizure, taking or possession of protected species of wild animals or plants** (Article 727-bis of the Italian Code of Criminal Procedure);

Any person, excluding cases allowed by law, sells, captures or possesses specimens pertaining to species of protected wild animals and plants.

Any person, excluding cases allowed by law, destroys, takes and holds specimens belonging to a species of protected wild flora (see annex IV to Directive 92/43/EC and annex I to Directive 2009/14/EC, except in the case when the damage is considered negligible in terms of the amount of these specimens and the impact on the preservation of the species.

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

Whoever, excluding cases allowed by law, destroys a habitat within a protected site by compromising its preservation state.

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

**Trading in specimens of species indicated in Annex A, Appendix I and Annex C, part 1** (Article 1 Law no. 150 of 7 February 1992);

**Trading in specimens of species in Annex A, Appendix I and III, and Appendix C, Part 2** (Article 2 Law no. 150 of 7 February 1992);

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

- a. imports, exports or re-export specimens, under any customs regime, without the prescribed certificate or license or when the certificate or license is not valid under Article 11, second paragraph, of

Regulation (EC) No. 338/97 of 9 December 1996 and its subsequent implementations and amendments;

- b. fails to observe the requirements for the safety of the specimens specified on a license or certificate issued in accordance with Regulation (EU) no. 338/97 of 9 December 1996 and its subsequent implementations and amendments and Regulation (EC) No. 939/97 of 26 May 1997 (procedure for implementing Regulation (EC) no. 338/97 on the protection of species of wild fauna and flora by regulating their trading), as amended;
- c. utilises the aforesaid specimens in a manner not corresponding to the terms of the authorisation or certification conditions issued with the import licence or by a subsequent certification;
- d. transport or arranges for the transit, also on account of third parties, of specimens without a license or certificate required by Regulation (EC) No. 338/97 of 9 December 1996 and its subsequent implementations and amendments and Regulation (EC) No. 939/97 of 26 May 1997 as amended and, in the case of export or re-export to a third country party adhering to the Washington Convention of 3 March 1973, issued in accordance with said convention therewith, or without sufficient proof of their existence;
- e. sells plants which have been artificially reproduced in contrast with the rules established on the basis of Article 7, paragraph 1, subparagraph b), of the (EC) Regulation 338/97 of 9 December 1996 and subsequent implementation and amendments and (EC) Regulation 939/97 of 26 May 1997 as amended;
- f. possesses, utilises for the purpose of generating profit, purchases, sells, displays or holds for commercial purposes, offers for sale or nevertheless sells specimens without the prescribed documentation, restricted to the species indicated in annex B to the Regulation. Article 3 of Law no. 150 of 7 February 1992;

Art. 3-bis L. 7 February 1992, n. 150

1. Pursuant to the provisions of article 16, paragraph 1 letters a), c), d) e) and l) of Regulation (EC) no. 338/1997 and 9 December 1996 as amended, regarding the falsification or alteration of certificates, licences, notification of importation, declarations, communication of information for the purposes of obtaining a licence or certificate, but also the use of false or altered certificates or licences, shall be punished according to Book II title VII chapter III of the CCP;
2. In the event of violation of the regulations enforced by Presidential Decree no. 43 of 23 January 1973, the same are added to those foreseen in articles 1 and 2 of this article).

**Prohibited possession of specimens which constitute danger to public health and safety** (Article 6 Law no. 150 of 7 February 1992);

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

**Unlawful discharges** (Article 103 of Legislative decree no. 152 of 03 April 2006);

Discharges on soil or top layers of the subsoil is prohibited except for:

- a. cases foreseen by art. 100 paragraph 3;
- b. discharging of spillways at the service of the sewerage networks;
- c. for the discharge of urban and industrial waste water for which it is established that such activity is technically impossible or excessively costly compared to the environmental benefits achieved, to deliver in surface water bodies, provided that they comply with the criteria and emission values and thresholds determined for that purpose by the regions in accordance with Article 101, paragraph 2;
- d. for water discharges originating from the treatment of natural rocks and the washing facilities of mineral substances, provided that such sludges are composed exclusively of water and natural aggregates and do not cause damage to the groundwaters or instability to the soil;
- e. for discharges of stormwaters conveyed to separate sewerage networks;
- f. for water resulting from the overflow of water tanks, from maintenance of drinking water networks and the maintenance of water supply wells.

**Illegal discharge into the subsoil or groundwater** (Article 104 of Legislative Decree no 152 of 3 April 2006);

1. It is prohibited to discharge directly into the soil and groundwaters;
2. Notwithstanding the provisions of paragraph 1, the competent authority may, after prior investigation, authorise discharges into the same groundwater as the water used for geothermal purposes, water infiltration of mines or quarries or water pumped during certain civil engineering works, including the activities of heat exchange systems.
3. Notwithstanding the provisions of paragraph 3 for offshore deposits, the Ministry of the Environment, Land and Sea, in agreement with the Ministry of Economic development and, for onshore deposits, and the powers Ministry of economic development in the field of exploration and production of oil and gas, the regions



may authorize the discharge of water resulting from the extraction of hydrocarbons in deep geological structures from which they were extracted hydrocarbons or units have the same characteristics that contain or have contained, hydrocarbons, indicating the modality of the discharge;

4. Notwithstanding the provisions of paragraph 1, the competent authority may, after prior investigation aimed at verifying the absence of foreign substances, authorise discharges into the same groundwater as the water used for the washing and processing of inert materials, as long as the relative sludges are composed exclusively of water and natural aggregates and do not cause damage to the groundwaters.

4-bis. Notwithstanding the prohibition in paragraph 1, the competent authorities may, in order to achieve the objective of quality groundwater bodies, authorise artificial recharge or increase of groundwater bodies, in accordance with criteria established by decree of the Ministry of environment and protection of land and sea. The water used can be either surface water or groundwater, provided that the use of the source does not compromise the achievement of the environmental objectives established for the source or the groundwater bodies being recharged or increased. These measures shall be periodically reviewed and updated when necessary as part of the Conservation Plan and the Management Plan;

5. For activities related to the prospecting, exploration and production of oil and gas at sea, the discharge of water directly into the sea is performed in the manner enforced by the Minister of the Environment and Protection of Land by decree, provided that the concentration of mineral oils is less than 40 mg/l;

5-bis. Notwithstanding the provisions of paragraph 1, the injection, for the purpose of storage, of carbon dioxide streams in geological formations without fluid exchange with other formations which, for natural reasons are permanently unsuitable for other purposes is permitted, provided that such injection is made in accordance with the legislative decree transposing Directive 2009/31/EC on the geological storage of carbon dioxide;

6. The Ministry of the Environment and Protection of the Territory, when authorising the discharge into deep geological structures referred to in paragraph 3, also authorises the direct discharge into the sea;
7. The direct discharge of the waters at sea referred to in paragraphs 5 and 6 is authorised upon presentation of a monitoring plan to verify the absence of hazards for the water and aquatic ecosystems;
8. Apart from the cases provided for in paragraphs 2, 3, 5 and 7, discharges into the ground and groundwater, existing and duly

authorised, must be collected using surface water bodies and destined, where possible, to recycling, reuse or to agronomic use. Failure to comply with the indicated obligations, will lead to revocation of the discharge authorisation.

**Discharges to sewerage networks** (Article 107 of Legislative decree no. 152 of 03 April 2006);

Discharges of industrial waste water discharging into sewer systems are subjected to technical standards, to the regulatory requirements and the limit values adopted by the relevant government scope according to the characteristics, and so as to ensure protection of the receiving water and compliance with the regulations relating to discharges of urban waste water defined under Article 101, paragraphs 1 and 2.

**Discharge of hazardous substances** (Article 108 of Legislative decree no. 152 of 03 April 2006);

The authorisations determine the maximum amount of the substance in units of weight to the characteristic element of the polluting units i.e. by raw material or product unit.

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

Who ever carries out collection, transportation, retrieval, disposal, trading and brokerage of waste without the prior authorisation, registration and communication.

**Illegal abandonment** (Article 192 of Legislative decree no. 152 of 03 April 2006);

Illegal uncontrolled disposal and depositing of waste on the ground and in the earth. Emission of waste of any kind, either solid or liquid, into the surface water and groundwaters.

**Site reclamation** (Article 257 of Legislative decree no. 152 of 03 April 2006);

Whoever causes pollution of the soil and subsoil, surface water or groundwater exceeding the risk concentration thresholds.

**Breach of the communication obligations, keeping of obligatory records and forms** (Article 258 of Legislative Decree no. 152 of 3 April 2006);

Enterprises which collect and transport their own non-hazardous waste in accordance with Article 212, paragraph 8, which do not adhere, on a voluntary basis, to the waste traceability control system (SISTRI) pursuant to Article 188-bis, paragraph 2, letter a), and transport waste without the



form referred to in Article 193 or indicate incomplete or inaccurate data on the documents.

*(Pursuant to article 6, paragraph 3-ter of the decree law no.135 of 14 December 2018, as amended by the annex to the conversion law no.12 of 11 February 2019, from 1 January 2019 and until the full term operation of the national electronic register as identified with the decree referred to in paragraph 3-bis of article 6 cit., the traceability of waste is guaranteed by carrying out the obligations referred to in articles 188, 189, 190 and 193 of the legislative decree of 3 April 2006 152, in the text prior to the changes made by Legislative Decree No. 205 of 3 December 2010, also through the methods set out in Article 194-bis of Legislative Decree No. 152 of 2006; the provisions of Annex Article 258 of Legislative Decree No. 152 of 2006, in the text preceding the changes made by Legislative Decree No. 205 of 2010).*

### **False certification committed by a private individual in a public deeds**

(Article 483 of the Italian Code of Criminal Procedure);

Any person making false statements to a public official in a public document having probative value.

### **Illegal trafficking of waste** (Article 259 of Legislative Decree no. 152 of 3 April 2006);

Any person who makes a cross-border shipment of waste in breach of article 26 of EU Regulation No. 259 of 1 February 1993, or ships the waste listed in Annex II to the said Regulation.

Regulation (EEC) No 259/93 of the Council of 1 February 1993 relative to the supervision and control of shipments of waste within the EC, and those entering and leaving the territory.

### **Article 26 of Legislative Decree no. 231 of 8 June 2001**

1. Illicit traffic refers to any shipment of waste:

- a. performed without notification being sent to all competent authorities concerned pursuant to this Regulation, or
- b. performed without the consent of the competent authorities concerned, in accordance with this Regulation, or
- c. performed with the consent of the competent authorities concerned but obtained through falsification, false declarations or fraud, or
- d. not specified correctly in the bill of lading, or
- e. which results in disposal or recovery in violation of Community or international regulations, or
- f. is contrary to the provisions set forth in articles 14, 16, 19 and 21.

**Activities organised for the illegal trafficking of waste** (Article 260 of Legislative decree no. 152 of 3 April 2006);

Whoever, in order to achieve an unfair advantage, by means of a certain number of transactions and through the establishment of means and organised activities on an ongoing basis, transfers, receives, transports, exports, imports, or still illegally manages significant quantities of waste

**Ideological falsehood committed by a private person in a public act** (Article 483 of the Criminal Code)

Anyone who falsely attests to the public official, in an instant public, facts of which the act is intended to prove the truth.

**Material falsity committed by a public official in administrative certificates or authorisations** (Article 477 of the Italian Code of Criminal Procedure);

The public official who, in exercising his or her duties, forges or alters administrative certificates or authorisations, whereby such forgery or alterations aim to show the conditions required for relative validity have been met.

**Falsity committed by a private individual** (Article 482 of the Italian Code of Criminal Procedure);

If any of the offences indicated in articles 476, 477 and 478 are committed by a private individual, or by a public official outside the scope of his or her duties.

**Prohibitions concerning substances detrimental to the ozone layer** (Measures to protect the ozone layer and the environment) Article 3 of Law no. 549 of 28 December 1993);

1. The production, consumption, import, export, possession and sale of ozone-depleting substances, listed in Table A attached to Law 549/1993, are regulated by the provisions of Regulation (EC) no. 3093/94 (Council Directive of 15 December 1994 on ozone-depleting substances);
2. As of the date this law came into force, it is strictly prohibited to authorise systems that foresee the use of the substances listed in Table A attached to the Law, under the provision of Regulation (EC) no. 3093/94.

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

The Captain of a boat sailing any flag, and the members of the crew, the boat owner and shipping company, in case that the breach was committed

with their cooperation and they violate by fault the provisions of art. 4.

**Application** (Article 3 of Legislative decree no. 202 of 06 November 2007);

1. The provisions of this article apply to discharge of hazardous substances into the sea listed in article no.2 par. 1 letter b), by boats sailing any flag:
  - a. in internal waters, including harbours, to the extent of applicability of the Marpol Convention 73/78;
  - b. in territorial waters;
  - c. in straits used for international navigation and subject to the transit regime, as specified in Part III, Section 2, of the 1982 United Nations Convention on the Law of the Sea;
  - d. in the exclusive economic zone or equivalent zone established under international and national law;
  - e. on the high seas.
2. The provisions of this decree do not apply to war or auxiliary military ships and ships owned or operated by the State, on the condition they are used for governmental and non-commercial services.

**Prohibitions** (Article 4 of Legislative decree no. 202 of 06 November 2007);

This regulation forbids ships, regardless of their nationality, from disposing of the pollutants listed in article 2 paragraph 1/b into the sea, or causing the spillage of said substances.

**Exemptions** (Article 5 of Legislative decree no. 202 of 6 November 2007);

1. The discharge of the polluting substances referred to in Article 2, paragraph 1, letter b), in any of the areas referred to in Article 3, paragraph 1, is allowed if carried out in compliance with the conditions set forth in Annex I, standards 15, 34, 4.1 or 4.3 or in Annex II, Regulations 13, 3.1 or 3.3 of the Marpol 73/78 Convention.
2. The discharge of the polluting substances referred to in Article 2, paragraph 1, letter b), in the areas referred to in Article 3, paragraph 1, letters c), d) and e), is allowed to the owner, the master or all crew under the responsibility of the latter, if carried out in accordance with the conditions set forth in Annex I, Regulation 4.2, or Annex II, Regulation 3.2 of the Marpol 73/78 Convention.

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

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

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

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

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

Any person who carries out activities aimed at promoting, directing, organising, financing or effecting the transportation of foreigners into the territory of the State or obtaining the illegal entry into other States where the individuals are not citizens or do not have the necessary residence permits.

Anyone in order to achieve an unfair product from the condition of illegality of the foreigner favours the permanence of the same in the territory of the State in violation of the provisions of this document.

**Open-end or fixed term subordinated labour** (Article 22 of Legislative decree no. 286 of 25 July 1998);

This regulates the entire procedure concerning the hiring of foreign workers with fixed-term and open-end contracts.

**Illegal intermediation and labor exploitation** (Article 603 bis of the Criminal Code)

Unless the fact constitutes a more serious crime, it is punished:

1. Anyone who recruit labor for the purpose of assigning it to work with third parties in conditions of exploitation, taking advantage of the state of need of workers;
2. Anyone who uses, hires or employs labor, also through the intermediation activity referred to in number 1), subjecting workers to conditions of exploitation and taking advantage of their state of need.

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

1. The repeated payment of wages in a clearly different way from the national or territorial collective agreements stipulated by the most representative union organizations 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, mandatory leave, holidays;
3. The existence of violations of the rules on safety and hygiene in the workplace;
4. Subjecting the worker to working conditions, surveillance methods or degrading housing situations.



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

Ratification and execution of the statute establishing the International Criminal Court, with final act and annexes, adopted by the United Nations Diplomatic Conference in Rome on 17 July 1998. Delegation to the Government for the implementation of said statute. (Law no. 232 of 12 July 1999)

**Genocide crime (Agreement 1/6)**

For the purposes of this Statute, the term genocide crime means one of the following acts committed in order to destroy, in whole or in part, a national, ethnic, racial or religious group, and more precisely:

- a. killing members of the group;
- b. causing serious injury to the physical or mental integrity of persons belonging to the group;
- c. deliberately subjecting persons belonging to the group to conditions of life such as to cause the physical destruction, total or partial, of the group itself;
- d. imposing measures to prevent births within the group; e) forcibly transferring children belonging to the group to a different group;

**Crimes against humanity (Agreement 1/7)**

1. For the purposes of this Statute, the term of crime against humanity means one of the acts listed below if committed in the context of an extensive or systematic attack against civilian populations, and with full knowledge of the attack:
  - a. Murder;
  - b. Extermination;
  - c. Reducing humans to slavery;
  - d. Deportation or forced transfer of the population;
  - e. Imprisonment or other serious forms of deprivation of personal liberty in violation of fundamental regulations of international law;
  - f. Torture;
  - g. Rape, sexual slavery, enforced prostitution, enforced pregnancy, enforced sterilisation and other forms of sexual violence of a similar gravity;
  - h. Persecution against a group or collectivity with its own identity, inspired by political, racial, national, ethnic, cultural, religious or gender reasons under the terms of paragraph 3, or by other reasons universally recognised as not permissible under the terms of international law, related to acts foreseen by the provisions of this paragraph or to crimes pertaining to the Court;
  - i. Forced disappearance of people;
  - j. Apartheid;

- k. Other inhuman acts of similar nature intended to intentionally cause great suffering or serious damage to physical integrity or to physical or mental health.
2. Pursuant to paragraph 1:
- a. The term “direct attack against civilian populations” refers to conducts that imply the repeated commission of some of the acts provided for in paragraph 1 against civilian populations, implementing or executing the political design of a State or organisation, aimed at carrying out the attack;
  - b. “extermination” means, in a particular manner, intentionally subjecting persons to living conditions aimed at causing the destruction of part of the population, such as preventing access to food and medicine;
  - c. “reduction in slavery” means the exercise against a person of one or all the powers inherent to property rights, including the trafficking in persons, in particular women and children for the purpose of sexual exploitation;
  - d. “deportation or forced transfer of the population” means the removal of persons, by means of expulsion or other coercive means from the region in which they are legitimately found, in the absence of reasons under international law that permit the same;
  - e. “torture” means intentionally inflicting severe physical or mental pain or suffering to a person within one’s custody or control; this term does not include the pain or suffering deriving exclusively from legitimate sanctions, that are inseparably related to these sanctions or are incidental or occasional;
  - f. “enforced pregnancy” means the illegal detention of a woman forcibly pregnant, with the intent of changing the ethnic composition of a population or to commit other serious violations of international law. This definition can not be, in any manner, interpreted in such a way as to jeopardize the application of national legislation on the termination of pregnancy;
  - g. “persecution” means the intentional and serious deprivation of fundamental rights in violation of international law, for reasons connected to the identity of the group or of the community;
  - h. “apartheid” means inhuman acts of a similar nature to those indicated in the provisions of paragraph 1, committed in the context of an institutionalised regime of systematic oppression and domination by one racial group over another or other racial groups and in order to perpetuate such a regime;
  - i. “enforced disappearance of persons” means the arrest, detention or abduction of persons by or with the authorisation,

support or acquiescence of a State or political organisation, which subsequently refuses to recognise the deprivation of freedom or to give information on the fate of such persons or on the place where they are located, with the intention of avoiding the protection of the law for a prolonged period of time.

3. For the purposes of this Statute, the term “gender” refers to the two male and female sexes, within a social context. This term does not imply any other meaning than the one mentioned above.

#### **War crimes (Agreement 1/8)**

1. The Court has jurisdiction to judge war crimes, particularly when committed as part of a political plan or design or as part of a series of similar crimes committed on a large scale.
2. For the purposes of the Statute, the term “war crimes” means
  - a. serious violations of the Geneva Convention of 12 August 1949, that is to say one of the following acts carried out against persons or property protected by the regulations of the Geneva Conventions:
    - I. voluntary homicide;
    - II. torture or inhuman treatment, including biological experiments;
    - III. voluntarily causing great suffering or serious injuries to physical integrity or health;
    - IV. destruction and appropriation of assets not justified by military necessities and carried out on a large scale illegally and arbitrarily;
    - V. forcing a prisoner of war or other protected person to serve in the armed forces of an enemy power;
    - VI. voluntarily depriving a prisoner of war or other person protected by this right to a fair and regular trial;
    - VII. deportation, transfer or illegal detention;
    - VIII. capture of hostages.
  - b. Other serious violations of the laws and regulations applicable within the consolidated framework of international law, in international armed conflicts, that is to say one of the following acts:
    - I. deliberately directing attacks against civilians as such or against civilians who are not directly involved in the hostilities;
    - II. deliberately directing attacks on civil property, i.e. property that is not a military target;
    - III. deliberately directing attacks against personnel, material installations, units or vehicles used as part of a humanitarian or peace-keeping mission in accordance

with the United Nations Charter, insofar as they are entitled to the protection granted to civilians and civil property provided for by international armed conflict laws;

- IV. deliberately launch attacks with the knowledge that they will result in the loss of human life among the civilian population, and injuries to civilians or damage to civil property or lasting and serious widespread damage to the natural environment that are clearly excessive compared to the concrete and direct expected military advantages;
- V. attack or bombing, using any means, of cities, houses or buildings that have no defence system and do not constitute military targets;
- VI. killing or wounding of fighters who, having laid down their arms or having no other means of defence, have surrendered unconditionally;
- VII. making improper use of the white flag, flag or military insignia and the uniform of the enemy or the United Nations or the distinctive emblems of the Geneva Convention, thereby causing loss of life or serious personal injury;
- VIII. the direct or indirect transfer, by the occupying power, of part of the civil population in the occupied territories or the deportation or transfer of all or part of the population of the occupied territory inside or outside the territory;
- IX. intentionally directing attacks against buildings dedicated to worship, education, art, science or humanitarian purposes, historic monuments, hospitals and places where the sick and wounded are gathered, provided that such buildings are not used for military purposes;
- X. to subject those in power of the enemy forces to physical mutilation or to medical or scientific experiments of any kind, not justified by medical treatment of the persons involved or committed in their interests, which cause the death of such persons or seriously damage their health;
- XI. killing and injure of individuals belonging to the enemy nation or army using betrayal methods;
- XII. declare that nobody will survive;
- XIII. to destroy or confiscate the property of the enemy unless the confiscation or destruction is imperatively required by the necessities of war;
- XIV. to declare the rights and actions of the citizens of the

enemy nation abolished, suspended or barred from court proceedings;

- XV. to force the citizens of the enemy nation, even if the same where at the service of the enemy before war broke out, to take part in war operations directed against their country;
- XVI. looting of cities or towns, even when besieged;
- XVII. use of poison or poisonous weapons;
- XVIII. use of asphyxiating, toxic or other similar gases and all similar liquids, materials and instruments;
- XIX. use of bullets that expand or flatten easily within the human body, such as bullets with a hard shell that does not completely cover the central part or those with perforated slots;
- XX. use of weapons, bullets, materials and methods of combat with characteristics designed to cause unnecessary injuries or unnecessary suffering, or which by their nature are indiscriminately infringing the international law on armed conflicts, provided that such means are subject to a general prohibition of use and are included among those listed in an annex attached to this Statute, by means of an amendment adopted in accordance with the relative provisions of articles 121 and 123;
- XXI. to violate the dignity of the person, in particular by using humiliating and degrading treatments;
- XXII. to rape, induce sexual slavery, enforced prostitution, enforced pregnancy and enforced sterilisation and to commit any other form of sexual violence constituting a serious violation of the Geneva Conventions;
- XXIII. to use the presence of a civilian or other protected person to prevent certain sites, zones or military forces from becoming the target of military operations;
- XXIV. to intentionally direct attacks against buildings, materials, personnel, units and means of transport that use, in accordance with international law, the distinctive emblems established by the Geneva Conventions;
- XXV. to intentionally starve civilians, as a perpetration of war, depriving them of the assets indispensable for their survival, and in particular voluntarily preventing the arrival of aid provided for by the Geneva Conventions;
- XXVI. recruit or call up children under the age of fifteen to join the national armed forces or have them actively participate in hostilities.

- c. In the event of an armed conflict that is not of an international nature, serious violations of the common article of the four Geneva Conventions of 12 August 1949, i.e. one of the following acts, committed against those who do not participate directly in hostilities, including members of the Armed Forces who have laid down their arms and those who are unable to fight due to illness, injury, detention or any other cause:
  - I. Acts of violence against the life and integrity of the person, in particular all forms of homicide, mutilations, cruel treatment and torture;
  - II. violation of personal dignity, in particular humiliating and degrading treatments;
  - III. taking of hostages;
  - IV. issue and infliction of judgements without a prior sentence carried out before a regularly constituted court which offers all the judicial guarantees generally recognised as indispensable.
- d. Part c) of paragraph 2 applies to conflicts of a non-international nature and therefore does not apply to internal situations of disorder and tension such as riots or sporadic or isolated violence of a similar nature.
- e. Other serious violations of the laws and regulations applicable within the consolidated framework of international law, in non-international armed conflicts, that is to say one of the following acts:
  - I. deliberately directing attacks against civilian populations as such or against civilians who are not directly involved in the hostilities;
  - II. intentionally directing attacks against buildings, materials, personnel, units and means of transport that use, in accordance with international law, the distinctive emblems established by the Geneva Conventions;
  - III. deliberately directing attacks against personnel, material installations, units or vehicles used as part of a humanitarian or peace-keeping mission in accordance with the United Nations Charter, insofar as they are entitled to the protection granted to civilians and civil property provided for by international armed conflict laws;
  - IV. intentionally directing attacks against buildings dedicated to worship, education, art, science or humanitarian purposes, historic monuments, hospitals and places where the sick and wounded are gathered, provided that such buildings are not used for military



- purposes;
- V. looting of cities or towns, even when besieged;
  - VI. to rape, induce sexual slavery, enforced prostitution, enforced pregnancy and enforced sterilisation and to commit any other form of sexual violence constituting a serious violation of the Geneva Conventions;
  - VII. recruit or call up children under the age of fifteen to join the national armed forces or have them actively participate in hostilities;
  - VIII. order a different displacement of the civilian population for reasons related to the conflict, if the safety of the civilians involved or mandatory military reasons do not require such action;
  - IX. kill or injure an enemy fighter by betrayal or treason;
  - X. declare that nobody will survive;
  - XI. to subject those in power of the enemy forces to physical mutilation or to medical or scientific experiments of any kind, not justified by medical treatment of the persons involved or committed in their interests, which cause the death of such persons or seriously damage their health;
  - XII. to destroy or confiscate the property of the enemy unless the confiscation or destruction is imperatively required by the necessities of war and conflict.
- f. Part e) of paragraph 2 applies to conflicts of a non-international nature and therefore does not apply to internal situations of disorder and tension such as riots or sporadic or isolated violence of a similar nature. It applies to armed conflicts occurring in the territory of a State where there is prolonged armed conflict between government armed forces and organised armed groups or between such groups.
3. No provisions of paragraph 2, part c) and d) shall impact the responsibilities of governments to maintain or restore public order within the State or to defend the unity and territorial integrity of the State using all legitimate means.

#### **Article 25-quaterdecies legislative decree 8 June 2001, n. 231**

##### **Fraud in sporting events** (Article 1 of the law of 13 December 1989, no. 401)

Anyone who offers or promises money or other benefits or advantages to any of the participants in a sports competition organized by the federations recognized by the Italian National Olympic Committee (CONI), by the Italian Union for the increase of equine breeds (UNIRE) or by other sports bodies recognized by the State and the associations adhering to them, in order to achieve a result other than that resulting from the correct and fair conduct of the competition, or it performs other fraudulent acts aimed at the same

purpose.

**Abusive exercise of gambling or betting activities** (Article 1 of the law of 13 December 1989, no. 401)

1. Anyone who unlawfully exercises the organization of the lottery game or betting or prediction contests that the law reserves to the State or to another concessionary body.

Anyone who organizes bets or prediction competitions on sports activities managed by the Italian National Olympic Committee (CONI), the organizations dependent on it or by the Italian Union for the increase of horse breeds (UNIRE) is subject to the same penalty. Anyone illegally practices the organization of public bets on other competitions of people or animals and games of skill.

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

Anyone who organizes, exercises and collects remotely, without the required concession, any game established or regulated by the Customs and Monopolies Agency.

Anyone, even if 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 different from those provided by law.

2. When it comes to competitions, games or bets managed in the manner referred to in paragraph 1, and outside the cases of competition in one of the offenses provided for by the same, anyone in any way gives publicity to their exercise. The same sanction applies to anyone who, in any way, gives advertising in Italy to games, bets and lotteries, from anyone accepted abroad.
3. Anyone who participates in competitions, games, bets managed in the manner referred to in paragraph 1, except in cases of competition in one of the offenses envisaged by the same.
4. The provisions of paragraphs 1 and 2 also apply to games of chance carried out by means of the devices prohibited by article 110 of the Royal Decree of 18 June 1931, no. 773, as modified by law 20 May 1965, n. 507 and as last modified by article 1 of law 17 December 1986, n. 904.

4-bis. The penalties referred to in this article are applied to anyone, without a concession, authorization or license pursuant to article 88 of the consolidated text of the public security laws, approved by royal decree of 18 June 1931, no. 773, and subsequent modifications, carry out in Italy any activity organized in order to accept or collect or in any case favor the acceptance or in any way the collection, even by telephone or telematic means, of bets of any kind by anyone accepted in Italy or all 'abroad.

4-ter. Without prejudice to the powers attributed to the Ministry of Finance by article 11 of the decree law of 26 February 1994, no. 133, and in application of article 3, paragraph 228 of the law of 28 December 1995, n. 549, the sanctions referred to in this article apply to anyone who collects

or books bets from the lot, bets or bets by telephone or telematics, if without the specific authorization of the Ministry of Economy and Finance - Customs and monopolies agency to use these means for the aforementioned collection or booking.

4-quater. The Customs and Monopolies Agency is required to carry out, in collaboration with the Guardia di Finanza and the other police forces, an extraordinary plan to control and combat the illegal activity referred to in the preceding paragraphs with the aim of determining the emergence of illegal gaming collection.

#### **Article 25-quinquiesdecies legislative decree 8 June 2001, n. 231**

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

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

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

1. Outside the cases provided for in article 2, it is punished anyone who, in order to evade income or value added taxes, by carrying out simulated operations objectively or subjectively or by using false documents or other fraudulent means suitable to hinder the assessment and to mislead the financial administration, indicate in one of the declarations relating to said taxes active elements for an amount lower than the actual amount or fictitious passive elements or credits and deemed fictitious, when, jointly:
  - a. the tax evaded is higher, with reference to each of the individual taxes, to € 30,000.00;
  - b. the total amount of the active elements subtracted from the tax, also by indicating fictitious passive elements, is greater than five percent of the total amount of the active elements indicated in the declaration, or in any case, exceeds € 1,500,000, 00, i.e. if the total amount of receivables and fictitious withholding taxes decreasing the tax, is greater than five percent of the amount of the tax itself or in any case at € 30,000.00.
2. The fact is considered committed by making use of false documents when these documents are recorded in the mandatory accounting records or are held for evidence against the financial administration.
3. For the purposes of applying the provision of paragraph 1, the mere violation of the invoicing and annotation obligations of the active elements in the accounting records or the mere indication in the invoices or in the annotations of active elements lower than the actual ones do not constitute fraudulent means.

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

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

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

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

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

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



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