

ANNEX 1

EXAMINATION OF THE OFFENCES

OFFENCES AGAINST THE PUBLIC ADMINISTRATION AND THE PROPERTY OF THE STATE OR OTHER PUBLIC BODY OR OF THE EUROPEAN UNION (ARTICLES 24 AND 25)

Embezzlement (Article 314 of the criminal code)

A public official or a person in charge of a public service, who, having by reason of his office or service the possession or otherwise the availability of money or other movable property of others, appropriates it, shall be punished by imprisonment from four years to ten years and six months. The punishment of imprisonment from six months to three years shall apply when the offender has acted with the sole purpose of making momentary use of the thing, and this, after the momentary use, has been immediately returned.

<u>Pecuniary Penalty</u>	100 to 200 quotas
<u>Interdictory sanction</u>	No

Embezzlement by profiting from another person's error (Article 316 of the criminal code)

A public official or a person in charge of a public service, who, in the performance of his duties or service, taking advantage of the error of others, unduly receives or considers, for himself or for a third party, money or other benefits, shall be punished by imprisonment from six months to three years.

The penalty is imprisonment from six months to four years when the act offends the financial interests of the European Union and the damage or profit exceeds EUR 100,000.

<u>Pecuniary Penalty</u>	100 to 200 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ a ban on advertising goods or services

Misappropriation of public funds (Article 316-bis of the criminal code)

Whoever, outside the public administration, having obtained from the State or other public body or from the European Communities grants, subsidies, loans, subsidised loans or other disbursements of the same kind, however denominated, intended for the achievement of one or more purposes, does not allocate them for the intended purposes, shall be punished with imprisonment from six months to four years.

<u>Pecuniary Penalty</u>	100 to 600 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Misappropriation of public funds (Article 316-ter of the criminal code)

Unless the fact constitutes the offence envisaged by Article 640-bis, whosoever, by using or submitting false declarations or documents or certifying things that are not true, or by omitting due information, unduly obtains, for himself/herself or for others, contributions, subsidies, financing, subsidised loans or other disbursements of the same type, however named, granted or disbursed by the State, by other public bodies or by the European Communities, shall be punished with imprisonment from six months to three years. The punishment shall be imprisonment for a term of between one and four years if the offence is committed by a public official or a person in charge of a public service with abuse of his position or powers. The penalty is imprisonment from six months to four years if the offence offends the financial interests of the European Union and the damage or profit exceeds EUR 100,000. When the sum unduly received is equal to or less than EUR 3,999.96, only the administrative sanction of the payment of a sum of money ranging from EUR 5,164 to EUR 25,822 shall apply. This sanction may not, however, exceed three times the benefit obtained.

<u>Pecuniary Penalty</u>	100 to 600 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Abuse of power (Article 317 of the criminal code)

A public official or a person in charge of a public service who, abusing his position or powers, compels someone to unduly give or promise, to him or to a third party, money or other benefits, shall be punished by imprisonment of from six to twelve years.

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Bribery for the performance of an official act (Article 318 of the criminal code)

A public official who, in the exercise of his functions or powers, unduly receives, for himself or a third party, money or other benefits or accepts the promise thereof shall be punished by imprisonment of three to eight years.

<u>Pecuniary Penalty</u>	100 to 200 quotas
<u>Interdictory sanction</u>	No

Bribery to obtain an act in breach of official duties (Article 319 of the criminal code)

A public official who, in order to omit or delay or to have omitted or delayed an act of his office, or in order to perform or to have performed an act contrary to the duties of his office, receives, for himself or for a third party, money or other benefits, or accepts the promise thereof, shall be punished by imprisonment of from six to ten years.

<u>Pecuniary Penalty</u>	200 to 600 quotas
<u>Interdictory sanction</u>	All (*)

Aggravating circumstances (Article 319-bis of the criminal code)

The penalty shall be increased if the offence referred to in Article 319 relates to the conferment of public employment or salaries or pensions or to the conclusion of contracts in which the administration to which the public official belongs is involved, or to the payment or reimbursement of taxes.

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Bribery in judicial proceedings (Article 319-ter of the criminal code)

If the acts referred to in Articles 318 and 319 are committed in order to favour or damage a party in civil, criminal or administrative proceedings, the penalty shall be imprisonment for a term of between six and twelve years.

If the offence results in the wrongful conviction of a person to a term of imprisonment not exceeding five years, the penalty shall be imprisonment for a term of six to fourteen years; if the offence results in the wrongful conviction of a person to a term of imprisonment exceeding five years or to life imprisonment, the penalty shall be imprisonment for a term of eight to twenty years.

<u>Pecuniary Penalty</u>	200 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Extortion (319-quater of the criminal code)

Unless the act constitutes a more serious offence, a public official or a person in charge of a public service who, abusing his position or powers, induces a person to unduly give or promise, to him or to a third party, money or other benefits shall be punished by imprisonment from six years to ten years and six months. In the cases provided for in the first paragraph, whoever gives or promises money or other benefits shall be punished with imprisonment of up to three years or with imprisonment of up to four years if the act offends the financial interests of the European Union and the damage or profit exceeds EUR 100,000.

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Solicitation and attempted bribery (Article 322 of the criminal code)

Whoever offers or promises money or other benefits not due to a public official or a person in charge of a public service, for the exercise of his functions or powers, shall be subject, if the offer or promise is not accepted, to the penalty laid down in the first paragraph of Article 318, reduced by one third. If the offer or promise is made in order to induce a public official or a person in charge of a public service to omit or delay an act of his office, or to perform an act contrary to his duties, the offender shall, if the offer or promise is not accepted, be subject to the punishment provided for in Article 319, reduced by a third.

The punishment referred to in the first paragraph shall apply to a public official or a person in charge of a public service who solicits a promise or giving of money or other benefits for the exercise of his functions or powers.

The punishment referred to in the second paragraph shall apply to a public official or a person in charge of a public service who solicits a promise or giving of money or other benefits from a private individual for the purposes indicated in Article 319.

<u>Pecuniary Penalty</u>	100 to 600 quotas
<u>Interdictory sanction</u>	All (*)

Abuse of office (Article 323 of the criminal code)

Unless the act constitutes a more serious offence, a public official or a person in charge of a public service who, in the performance of his duties or service, in breach of specific rules of conduct expressly laid down by law or by acts having the force of law and from which no margin of discretion remains, or by omitting to abstain in the presence of his own interest or that of a close relative or in the other prescribed cases, intentionally procures for himself or for others an unfair pecuniary advantage or causes unfair damage to others, shall be punished by imprisonment of from one to four years. The punishment is increased in cases where the advantage or damage is of a serious nature.

<u>Pecuniary Penalty</u>	100 to 200 quotas
<u>Interdictory sanction</u>	No

Trading of influence (Article 346-bis of the criminal code)

Whoever, other than in cases of complicity in the offences referred to in Articles 318, 319, 319-ter and in the corruption offences referred to in Article 322-bis, exploiting or boasting of existing or alleged relations with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, unduly causes to be given or promised, to himself/herself or to others money or other benefits, as the price of his unlawful mediation with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, or to remunerate him in connection with the exercise of his functions or powers, shall be punished by imprisonment of from one year to four years and six months.

The same punishment applies to anyone who unduly gives or promises money or other benefits.

The penalty is increased if the person who unduly causes money or other benefits to be given or promised to himself or others is a public official or a person in charge of a public service.

The penalties shall also be increased if the acts are committed in connection with the performance of judicial activities or in order to remunerate the public official or the person in charge of a public service or one of the other persons referred to in Article 322-bis in connection with the performance of an act contrary to his official duties or the omission or delay of an act of his office.

If the facts are particularly trivial, the penalty is reduced.

<u>Pecuniary Penalty</u>	100 to 200 quotas
<u>Interdictory sanction</u>	No

Fraud in public supplies (Article 356 of the criminal code)

Whoever commits fraud in the performance of supply contracts or in the fulfilment of other contractual obligations indicated in the preceding Article shall be punished by imprisonment of one to five years and a fine of not less than EUR 1,032.

The penalty shall be increased in the cases provided for in the first paragraph of the preceding Article.

Breach of public supply contracts (Article 355 of the criminal code)

Whoever, by failing to fulfil his obligations under a supply contract concluded with the State, or with another public body, or with an undertaking exercising public services or public necessity, causes to be missing, in whole or in part, things or works, which are necessary for a public establishment or a public service, shall be punished with imprisonment from six months to three years and with a fine of not less than EUR 103.

The penalty is increased if the supply concerns:

1. foodstuffs or medicines, or things or works intended for communication by land, water or air, or for telegraphic or telephonic communication;
2. things or works intended for the armament or equipment of the armed forces of the State;
3. things or works intended to obviate a common danger or public injury.

If the offence is committed through negligence, a term of imprisonment of up to one year, or a fine of between EUR 51 and EUR 2,065 shall apply.

The same provisions shall apply to subcontractors, brokers and representatives of suppliers when they, in breach of their contractual obligations, have caused the supply to fail.

<u>Pecuniary Penalty</u>	100 to 600 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Fraud (Article 640(2)(1) of the criminal code)

Whoever, by means of artifice or deception, misleads someone, procures for himself or others an unjust profit to the detriment of others, shall be punished by imprisonment of from six months to three years and a fine of between EUR 51 and EUR 1.032 [c.p. 29].

The penalty is imprisonment from one to five years and a fine from EUR 309 to EUR 1,549 [penal code 29, 63]:

1. if the act is committed to the detriment of the State or another public body or of the European Union or under the pretext of having someone exempted from military service.

(...omissis...)

<u>Pecuniary Penalty</u>	100 to 600 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Aggravated fraud to obtain public funds (Article 640-bis of the criminal code)

The penalty shall be imprisonment for a term of between two and seven years, and prosecution shall be ex officio if the act referred to in Article 640 concerns contributions, subsidies, financing, subsidised loans or other disbursements of the same kind, however denominated, granted or disbursed by the State, other public bodies or the European Communities.

<u>Pecuniary Penalty</u>	100 to 600 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Computer fraud (Article 640-ter of the criminal code)

Whoever, by altering in any way the operation of a computer or telecommunications system or by intervening without right in any manner whatsoever in data, information or programs contained in a computer or telecommunications system or pertaining thereto, procures for himself or others an unjust profit to the detriment of others, shall be punished with imprisonment from six months to three years and with a fine ranging from EUR 51 to EUR 1,032.

The penalty shall be imprisonment for a term of between one and five years and a fine ranging from EUR 309 to EUR 1,549 if one of the circumstances envisaged in number 1) of the second paragraph of Article 640 applies, or if the act results in a transfer of money, monetary value or virtual currency or is committed with abuse of the capacity of system operator.

The penalty is imprisonment of two to six years and a fine of between EUR 600 and EUR 3,000 if the offence is committed by theft or misuse of a digital identity to the detriment of one or more persons. The offence shall be punishable on complaint by the offended person, unless any of the circumstances referred to in the second and third subsections or any of the circumstances provided for in Article 61(1)(5), limited to having taken advantage of personal circumstances, also with reference to age, and (7), apply.

<u>Pecuniary Penalty</u>	100 to 600 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service;▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ the ban on advertising goods or services

Administrative and penal sanctions in the field of European Agricultural Fund (Article 2, Law No 898 of 23 December 1986 - Conversion into law, with amendments, of Decree-Law No 701 of 27 October 1986, containing urgent measures in the field of control of European Fund to olive oil production).

1. Unless the act constitutes a more serious offence envisaged by Article 640-bis of the criminal Code, whosoever, by means of the presentation of false data or information, unduly obtains, for himself or for others, aids, premiums, indemnities, refunds, contributions or other disbursements to be borne in whole or in part by the European Agricultural Guarantee Fund and by the European Agricultural Fund for Rural Development shall be punished by imprisonment of from six months to three years. The penalty is imprisonment from six months to four years when the damage or profit exceeds €100,000.00. When the amount unduly received is equal to or less than €5,000.00, only the administrative sanction referred to in the following Articles shall apply.

2. For the purposes of Article 3(1) above and Article 3(1), payments from the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development shall be treated in the same way as national instalments provided for by Community legislation in addition to the sums chargeable to those Funds, and payments charged in full to national finance on the basis of Community legislation.

3. In the judgment, the court shall also determine the amount unduly received and order the offender to repay it to the administration that ordered the disbursement referred to in paragraph 1.

3-bis. In cases of conviction or application of penalty on request pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in paragraph 1, the provisions contained in Articles 240-bis and 322-ter of the Criminal Code shall be observed, insofar as they are compatible.

<u>Pecuniary Penalty</u>	100 to 600 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service;▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ the ban on advertising goods or services

Bribery of a person in charge of a public service (Article 320 of the criminal code)

The provisions of Articles 318 and 319 shall also apply to the person in charge of a public service; in any case, the penalties shall be reduced by not more than one third.

<u>Penalty pursuant to Legislative Decree 231/2001</u>	The same penalties apply as those provided for in respect of the cases referred to in the aforementioned articles.
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Penalties for the briber (Art. 321 of the criminal code)

The penalties laid down in the first paragraph of Article 318, in Article 319, in Article 319-bis, in Article 319-ter, and in Article 320 in relation to the aforesaid cases of Articles 318 and 319 shall also apply to

a person who gives or promises the public official or the person in charge of a public service money or other benefits.

Penalty pursuant to Legislative Decree 231/2001

The same penalties apply as those provided for in respect of the cases referred to in the aforementioned articles.

Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery, abuse of office of members of international courts or bodies of the European Communities or of international parliamentary assemblies or international organisations and of officials of the European Communities and of foreign States (Article 322-bis of the criminal code)

The provisions of Articles 314, 316, 317 to 320, 322 (third and fourth paragraphs) and 323 shall also apply:

- 1) members of the Commission of the European Communities, the European Parliament, the Court of Justice and the Court of Auditors of the European Communities;
- 2) to officials and other servants engaged under contract under the Staff Regulations of Officials of the European Communities or the Conditions of Employment of Other Servants of the European Communities;
- 3) persons seconded by the Member States or any public or private body to the European Communities to perform functions corresponding to those of officials or servants of the European Communities;
- 4) to members and employees of bodies established on the basis of the Treaties establishing the European Communities;
- 5) to those who, within other Member States of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service;
- 5-bis) Judges, the Prosecutor, Assistant Prosecutors, officials and agents of the International Criminal Court, persons seconded by the States Parties to the Treaty establishing the International Criminal Court who perform functions corresponding to those of officials or agents of the International Criminal Court, members and employees of bodies established under the Treaty establishing the International Criminal Court;
- 5-ter) persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within public international organisations;
- 5-c) to members of international parliamentary assemblies or of an international or supranational organisation and to judges and officials of international courts;
- 5-quinquies) to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within non-EU States, when the act offends the financial interests of the Union.

The provisions of Articles 319-quater, second paragraph, 321 and 322, first and second paragraphs, shall also apply if the money or other benefit is given, offered or promised:

- 1) to the persons referred to in the first paragraph of this Article;
- 2) to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within other foreign States or public international organisations. The persons mentioned in the first paragraph shall be assimilated to public officials if they exercise corresponding functions and to persons in charge of a public service in other cases.

Sanction pursuant to Legislative Decree 231/2001

The same penalties apply as those provided for in respect of the cases referred to in the aforementioned articles.

CYBERCRIMES AND UNLAWFUL PROCESSING OF DATA (ARTICLE 24-Bis)

Computer documents (Article 491-bis of the criminal code)

If any of the falsehoods provided for in this Chapter concern a public electronic document having evidentiary effect, the provisions of this Chapter concerning public documents shall apply.

Material forgery committed by a public official in public deeds (Article 476 of the criminal code)

A public official [penal code 357] who, in the performance of his duties, draws up, in whole or in part, a false deed or alters a true deed, shall be punished by imprisonment from one to six years.

If the forgery relates to a deed or part of a deed, which is authentic until a claim of forgery is made [c.c. 2700, 2702; c.p.c. 221, 227], the imprisonment shall be from three to ten years [c.p. 31, 32, 492, 493; c.n. 1134].

Material forgery committed by a public official in certificates or administrative authorisations (Article 477 of the criminal code)

A public official [penal code 357] who, in the performance of his duties, counterfeits or alters certificates or administrative authorisations, or who, by counterfeiting or altering them, makes it appear that the conditions required for their validity have been fulfilled, shall be punished by imprisonment of from six months to three years [penal code 29, 31, 480, 493].

Material forgery committed by a public official in certified copies of public or private deeds and in certificates of the contents of deeds (Article 478 of the criminal code)

A public official [c.p. 357], who, in the performance of his duties, supposing a public or private deed to exist [c.c. 2699, 2702; c.p. 492], simulates a copy and issues it in a legal form, or issues a copy of a public or private deed that differs from the original, shall be punished by imprisonment from one to four years [c.p. 29, 31].

If the forgery relates to a deed or part of a deed, which is authentic until a false claim is made [c.c. 2700, 2702; c.p.c. 221, 227], the term of imprisonment shall be three to eight years.

If the forgery is committed by the public official in an attestation on the contents of public or private documents, the penalty shall be imprisonment for a term of one to three years [penal code 491, 492, 493].

Ideological forgery committed by a public official in public deeds (Article 479 of the criminal code)

A public official [c.p. 357] who, when receiving or drawing up a document in the performance of his duties [c.p. 482], falsely attests that a fact was performed by him or took place in his presence, or attests as having been received by him declarations not made to him, or omits or alters declarations received by him, or otherwise falsely attests facts of which the act is intended to prove the truth, shall be subject to the penalties laid down in Article 476 [penal code 491, 493; c.n. 1127, 1128].

Ideological forgery committed by a public official in certificates or administrative authorisations (Article 480 of the criminal code)

A public official [c.p. 357] who, in the performance of his duties [c.p. 482], falsely attests in certificates or administrative authorisations, facts of which the act is intended to prove the truth, shall be punished by imprisonment from three months to two years [c.p. 31, 492, 493; c.n. 1127, 1128].

Ideological forgery in certificates committed by persons performing a service of public necessity (Article 481 of the criminal code)

Whoever, in the exercise [penal code 348] of a health or legal profession, or of another service of public necessity [penal code 359], falsely attests, in a certificate, facts of which the act is intended to prove the truth, shall be punished with imprisonment of up to one year or with a fine of EUR 51 to EUR 516 [penal code 31].

These penalties apply jointly if the act is committed for profit [penal code 70(2)].

Material forgery committed by a private individual (Article 482 of the criminal code)

If any of the acts provided for in Articles 476, 477 and 478 is committed by a private individual, or by a public official [penal code 357] outside the exercise of his duties, the penalties laid down in those articles, reduced by one third [penal code 63], shall apply respectively.

Ideological forgery committed by a private individual in a public deed (Article 483 of the criminal code)

Whoever falsely attests to a public official [c.p. 357], in a public deed [c.c. 2699; c.p. 492, 495], facts of which the deed is intended to prove the truth [c.p. 567], shall be punished by imprisonment of up to two years [c.p. 491].

In the case of false attestation in civil status records [c.c. 449; c.p. 495], imprisonment shall not be less than three months.

Forgery of records and notifications (Article 484 of the criminal code)

Whoever, being obliged by law to make entries subject to inspection by the public security authority, or to make notifications to the same authority concerning his industrial, commercial or professional operations, writes or allows false entries to be written, shall be punished by imprisonment of up to six months or by a fine of up to EUR 309.

Forgery of a signed blank sheet. Public act (Article 487 of the criminal code)

The public official [penal code 357], who, abusing a signed blank sheet of paper, of which he has possession by reason of his office and by reason of a title implying the obligation or power to fill it in, writes on it or causes to be written on it a public act other than that for which he was obliged or authorised, shall be subject to the penalties laid down in Articles 479 and 480 respectively [penal code 486, 491, 493].

Other forgery of signed blank sheets (Article 488 of the criminal code)

The provisions on forgery of a signed blank sheet other than those provided for in Article 487 shall apply to cases of forgery of public documents [penal code 476, 491, 492, 493, 493-bis].

Use of a false act (Article 489 of the Criminal Code)

Whoever, without having participated in the forgery, makes use of a false act shall be subject to the penalties laid down in the preceding articles, reduced by one third [penal code 63].

Suppression, destruction and concealment of true acts (Article 490 of the criminal code) Whoever, in whole or in part, destroys, suppresses or conceals a true public deed [c.c. 2699] or, in order to gain an advantage for himself or others or to cause damage to others, destroys, suppresses or conceals a true holographic will [c.c. 602], a bill of exchange or another credit instrument transmissible by endorsement or to the bearer, shall be subject respectively to the penalties laid down in Articles 476, 477 and 482, according to the distinctions contained therein.

Authentic copies that take the place of missing originals (Art. 492 of the criminal code)

For the purposes of the preceding provisions, the terms "public documents" and "private contracts" include original documents and certified copies of them, when by law they take the place of missing originals [Civil Code 2714, 2715, 2719].

False acts committed by public employees entrusted with a public service (Art. 493, Penal Code)

The provisions of the preceding articles on false acts committed by public officials shall also apply to employees of the State, or of another public body, entrusted with a public service, with regard to the acts they draw up in the exercise of their powers [penal code 358].

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service;▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ the ban on advertising goods or services

Unauthorised access to a computer or telecommunications system (Article 615-ter of the criminal code)

Whoever unlawfully enters or remains in a computer or telecommunications system protected by security measures against the express or tacit will of those who have the right to exclude him, shall be punished with imprisonment of up to three years.

The penalty is imprisonment from one to five years:

- 1) if the act is committed by a public official or a person in charge of a public service, with abuse of power or in breach of the duties inherent in the function or service, or by a person who also abusively exercises the profession of private investigator, or with abuse of the capacity of system operator;
 - 2) if the perpetrator uses violence against property or persons to commit the act, or if he is manifestly armed;
 - 3) if the act results in the destruction of or damage to the system or the total or partial interruption of its operation, or the destruction of or damage to the data, information or programs contained therein.
- If the acts referred to in paragraphs 1 and 2 concern computer or telecommunications systems of military interest or relating to public order or public safety or health or civil protection or in any case of public

interest, the penalty shall be imprisonment for a term of between one and five years and between three and eight years respectively.

In the case provided for in the first paragraph, the offence shall be punishable on complaint by the offended person; in other cases it shall be prosecuted *ex officio*.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Unauthorised possession, dissemination and installation of equipment, codes and other means of access to computer or telecommunication systems (Article 615-*quater* of the criminal code)

Whoever, in order to procure for himself or others a profit or to cause damage to others, unlawfully obtains, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs apparatus, instruments, parts of apparatus or instruments codes, passwords or other means of access to a computer or telecommunications system protected by security measures, or in any case provides indications or instructions suitable for the aforesaid purpose, shall be punished with imprisonment of up to two years and a fine of up to EUR 5.164.

The penalty shall be imprisonment for a term of one to three years and a fine ranging from EUR 5,164 to EUR 10,329 if any of the circumstances referred to in the fourth paragraph of Article 617-*quater* apply.

<u>Pecuniary Penalty</u>	100 to 300 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Unauthorised possession, dissemination and installation of computer equipment, devices or programmes intended to damage or interrupt a computer or telecommunications system (Article 615-*quinquies* of the Criminal Code)

Anyone who, with the aim of unlawfully damaging a computer or telecommunications system, the information, data or programmes contained therein or pertaining thereto, or of promoting the total or partial interruption or alteration of its operation, unlawfully obtains, holds, possesses, produces, reproduces, imports, disseminates, communicates, delivers or, in any other way, makes available to others or installs computer equipment, devices or programmes, shall be punished with imprisonment of up to two years and with a fine of up to EUR 10,329.

<u>Pecuniary Penalty</u>	100 to 300 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Illegal interception, obstruction or interruption of computer or telematic communications (Article 617-*quater* of the criminal code)

Whoever fraudulently intercepts communications relating to a computer or telecommunications system or between several systems, or prevents or interrupts them, shall be punished by imprisonment of from one year and six months to five years.

Unless the act constitutes a more serious offence, the same penalty shall apply to any person who discloses, by any means of information to the public, in whole or in part, the content of the communications referred to in the first paragraph.

The offences referred to in the first and second paragraphs are punishable on complaint by the offended person.

However, prosecution is *ex officio* and the penalty is imprisonment from three to eight years if the act is committed:

- 1) to the detriment of a computer or telecommunications system used by the State or other public body or by an undertaking providing public services or services of public necessity;
- 2) by a public official or a person in charge of a public service, with abuse of power or with breach of the duties inherent in the function or service, or with abuse of the capacity of system operator;
- 3) by those who also illegally exercise the profession of private investigator.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Unauthorised possession, dissemination and installation of equipment and other means of intercepting, preventing or interrupting computer or telematic communications (Article 617-quinquies of the criminal code)

Whoever, outside the cases allowed by law, with a view to intercepting communications relating to a computer or telecommunication system or between several systems, or to prevent or interrupt them, procures, holds, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, programmes, codes, passwords or other means designed to intercept, prevent or interrupt communications relating to a computer or telecommunication system or between several systems, shall be punished by imprisonment of from one to four years.

The penalty is imprisonment from one to five years in the cases provided for in the fourth paragraph of Article 617-quater.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Damage to computer information, data and programmes (Article 635-bis of the criminal code)

Unless the act constitutes a more serious offence, anyone who destroys, deteriorates, deletes, alters or suppresses information, data or computer programmes of others shall be punished, on complaint by the offended party, by imprisonment of from six months to three years.

If the offence is committed with violence to the person or with threat or with abuse of the capacity of system operator, the penalty is imprisonment of one to four years.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Damage to computer information, data and programmes used by the State or other public body or by an organisation providing public services (Article 635-ter of the Criminal Code)

Unless the act constitutes a more serious offence, anyone who commits an act aimed at destroying, deteriorating, deleting, altering or suppressing computer information, data or programmes used by the State or another public body or pertaining to them, or in any case of public utility, shall be punished by imprisonment of from one to four years.

If the act results in the destruction, deterioration, deletion, alteration or suppression of information, data or computer programmes, the penalty shall be imprisonment for a term of three to eight years. If the act is committed with violence to the person or with threat or with abuse of the capacity of system operator, the penalty is increased.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Damage to computer or telecommunications systems (Article 635-quater of the criminal code)

Unless the act constitutes a more serious offence, whoever, by means of the conduct referred to in Article 635-bis, or through the introduction or transmission of data, information or programs, destroys,

damages, renders wholly or partially unusable computer or telecommunication systems of others or seriously obstructs their operation, shall be punished by imprisonment of from one to five years. If the offence is committed with violence to the person or with threat or with abuse of the capacity of system operator, the penalty is increased.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Damage to computer or telecommunication systems of public utility (Article 635-quinquies of the Criminal Code)

If the act referred to in Article 635-quater is aimed at destroying, damaging or rendering totally or partially unusable computer or telecommunication systems of public utility or at seriously obstructing their operation, the penalty shall be imprisonment for a term of between one and four years.

If the act results in the destruction or damage of the computer or telecommunications system of public utility or if it is rendered, in whole or in part, useless, the penalty shall be imprisonment for a term of three to eight years.

If the offence is committed with violence to the person or with threat or with abuse of the capacity of system operator, the penalty is increased.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence; ▪ the ban on advertising goods or services

Computer fraud by the person providing electronic signature certification services (640-quinquies c.p.)

A person who provides electronic signature certification services and who, in order to procure an unjust profit for himself or others or to cause damage to others, violates the obligations laid down by law for the issuance of a qualified certificate, shall be punished by imprisonment of up to three years and a fine of 51 to 1,032 euro.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Failure to disclose or untrue disclosure of information, data, factual elements relevant to the national cybersecurity perimeter (Article 1, paragraph 11, Decree-Law No. 105 of 21 September 2019, converted, with amendments, by the Law of 18 November 2019, n. 133)

Whoever, for the purpose of obstructing or conditioning the performance of the procedures referred to in paragraph 2, letter b), or paragraph 6, letter a), or of the inspection and supervisory activities referred to in paragraph 6, letter c), provides untrue information, data or facts relevant to the preparation or updating of the lists referred to in paragraph 2 letter b), or for the purposes of the communications referred to in subsection 6, letter a), or for the performance of the inspection and supervisory activities referred to in subsection 6), letter c), or fails to communicate the aforesaid data, information or factual elements within the prescribed time limits, shall be punished with imprisonment from one to three years.

paragraph 2(b)

shall be defined, on the basis of a risk analysis and a gradualness criterion taking into account the specificities of the different sectors of activity, the criteria whereby the entities referred to in paragraph a) above shall draw up and update at least once a year a list of the networks, information systems and information services referred to in paragraph 1, pertaining to them, including the relevant architecture and components, it being understood that, for networks, information systems and IT services relating to the management of classified information, the provisions of the regulation adopted pursuant to Article 4(3)(l) of Law no. 124 of 3 August 2007 shall apply. 124 of 3 August 2007; the technical support body of the CISR, integrated with a representative of the Presidency of the Council of Ministers, shall provide for the development of these criteria, adopting appropriate organisational modules; within six months from the date of entry into force of the Prime Ministerial Decree referred to in this paragraph, the public entities and those referred to in Article 29 of the Digital Administration Code, referred to in Legislative Decree no. 82 of 7 March 2005, as well as private entities, identified by the President of the Council of Ministers,

shall be required to apply the provisions of the regulation adopted pursuant to Article 4(3)(l) of Law no. 124 of 3 August 2007. 82 of 7 March 2005, as well as the private entities identified pursuant to subparagraph (a) shall forward such lists to the Presidency of the Council of Ministers and the Ministry of Economic Development, respectively; the Presidency of the Council of Ministers and the Ministry of Economic Development shall forward the lists of their respective pertinence to the Department of Information for Security, also for the activities of prevention, preparation and management of cyber crises entrusted to the Cyber Security Nucleus, as well as to the body of the Ministry of the Interior for the security and regularity of the telecommunications services referred to in Article 7-bis of Decree-Law no. 144 of 27 July 2005 144 of 27 July 2005, converted, with amendments, by Law No. 155 of 31 July 2005.

paragraph 6(a)

the entities referred to in paragraph 2, letter a), or the central purchasing bodies to which they have recourse pursuant to Article 1, paragraph 512, of Law 28 December 2015, no. 208, who intend to proceed with the award of contracts for the supply of ICT goods, systems and services to be used on the networks, information systems and for the performance of the IT services referred to in paragraph 2, letter b), belonging to categories identified, on the basis of criteria of a technical nature, by decree of the President of the Council of Ministers, to be adopted within ten months from the date of entry into force of the law converting the present decree, shall notify the National Assessment and Certification Centre (CVCN), established at the Ministry of Economic Development; the communication shall also include the assessment of the risk associated with the object of the supply, also in relation to the scope of use. Within forty-five days from receipt of the notice, which may be extended by fifteen days, once only, in the event of particular complexity, the CVCN may carry out preliminary checks and impose conditions and tests on hardware and software to be performed also in cooperation with the parties set forth in paragraph 2, letter a), according to a gradually increasing approach in security checks. Once the time limit referred to in the preceding sentence has elapsed without the CVCN's pronouncement, the parties that made the notification may continue the entrustment procedure. In the event of the imposition of conditions and tests of hardware and software, the relevant notices and contracts shall be supplemented with clauses that make the contract conditional, either suspensively or resolutely, on compliance with the conditions and the favourable outcome of the tests ordered by the CVCN. The tests must be concluded within sixty days. After the expiry of the period referred to in the preceding sentence, the parties that have made the notification may continue the awarding procedure. In relation to the specific nature of the supplies of ICT goods, systems and services to be deployed on networks, information systems and IT services of the Ministry of the Interior and the Ministry of Defence, identified pursuant to paragraph 2, letter b), the aforesaid Ministries, within the human and financial resources available under current legislation and without any new or increased burdens on public finance, in accordance with the provisions of this Decree, may proceed, in the same manner and within the same terms provided for in the preceding periods, through the communication to their own Assessment Centres accredited for the activities referred to in this Decree, pursuant to paragraph 7, letter b), which employ the verification and testing methodologies defined by the CVCN. For such cases, the aforementioned Centres shall inform the CVCN in the manner established by the decree of the President of the Council of Ministers, referred to in subsection 7, letter b). Contracts for the supply of ICT goods, systems and services intended for networks, information systems and information services for the performance of crime prevention, detection and prosecution activities and the cases of derogation established by the same regulation with regard to the supply of ICT goods, systems and services for which it is indispensable to proceed abroad are not subject to notification, it being understood that, in both cases, ICT goods, systems and services must comply with the security levels set forth in paragraph 3, letter b), unless justified needs related to the specific uses for which they are intended;

paragraph 6(c)

The Presidency of the Council of Ministers, for the profiles pertaining to public entities and those referred to in Article 29 of the Digital Administration Code referred to in Legislative Decree no. 82 of 7 March 2005, and the Ministry of Economic Development, for the private entities referred to in the same subparagraph, shall carry out inspection and verification activities in relation to the provisions of paragraph 2, subparagraph b). 82, identified pursuant to paragraph 2, letter a), and the Ministry of Economic Development, for the private entities referred to in the same letter, shall carry out inspection and verification activities in relation to the provisions of paragraph 2, letter b), paragraph 3 and letter a) of this paragraph and without implying access to personal and administrative data or metadata, issuing, if necessary, specific prescriptions; for the networks, information systems and information services referred to in paragraph 2, letter b), connected with the function of preventing and repressing crimes, protecting public order and safety, civil defence and military defence and security of the State, inspection and verification activities shall be carried out, within the framework of the human and financial resources available under the legislation in force and without new or increased burdens on public finance by the specialised structures for the protection of networks and systems, as well as, where expressly provided for by the law, for the prevention of and fight against cybercrime, of the administrations on which the Police and Armed Forces depend, which shall inform the Presidency of the Council of Ministers of their findings for the profiles of competence.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	No

ORGANISED CRIME OFFENCES (ART. 24-TER)

Criminal conspiracy (Article 416 of the criminal code)

When three or more persons associate for the purpose of committing several offences [penal code 576, no. 4], those who promote or constitute or organise the association [penal code 28, 29, 32, 270, 305, 306] shall be punished, for this alone, by imprisonment of three to seven years.

For the mere fact of participating in the association [penal code 115], the penalty is imprisonment for a term of one to five years [penal codes 29, 32].

Leaders are subject to the same penalty as promoters.

If the associates run amok [penal code 585] the countryside or public streets [penal code 70, no. 1], imprisonment from five to fifteen years shall be imposed.

The penalty is increased [penal codes 63, 64] if the number of associates is ten or more [penal code 418].

If the association is aimed at committing any of the offences referred to in Articles 600, 601, 601-bis and 602, as well as Article 12(3-bis) of the Consolidated Act of provisions concerning the regulation of immigration and rules on the status of foreigners, referred to in Legislative Decree of 25 July 1998, No. 286, as well as Articles 22, paragraphs 3 and 4, and 22-bis, paragraph 1 (*reference to be understood as referring to Article 601-bis of the Criminal Code pursuant to Article 7 of Legislative Decree No. 21 of 1 March 2018*), of Law No. 91 of 1 April 1999, imprisonment from five to fifteen years in the cases provided for in the first paragraph and from four to nine years in the cases provided for in the second paragraph [Criminal Code 600-sexies] shall apply.

If the association is aimed at committing any of the offences referred to in Articles 600-bis, 600-ter, 600-quater, 600-quater.1, 600-quinquies, 609-bis, when the act is committed to the detriment of a person under the age of eighteen years, 609-quater, 609-quinquies, 609-octies, when the act is committed to the detriment of a person under the age of eighteen years, and 609-undecies, a term of imprisonment of four to eight years shall apply in the cases provided for in the first paragraph and a term of imprisonment of two to six years in the cases provided for in the second paragraph.

Trafficking in organs removed from a living person (Article 601-bis of the criminal code)

Anyone who unlawfully trades, sells, purchases or, in any way and for any reason, procures or deals in organs or parts of organs removed from a living person shall be punished by imprisonment of three to twelve years and a fine of between EUR 50,000 and EUR 300,000.

Anyone who mediates the donation of living organs for financial gain shall be punished by imprisonment of three to eight years and a fine of between EUR 50,000 and EUR 300,000.

If the acts provided for in the preceding paragraphs are committed by a person exercising a health profession, the conviction is followed by a perpetual ban on exercising the profession.

Unless the act constitutes a more serious offence, a sentence of three to seven years' imprisonment and a fine ranging from EUR 50,000 to EUR 300,000 shall be imposed on any person who organises or propagandises trips or advertises or disseminates, by any means, including by computer or telematic means, advertisements aimed at trafficking in organs or parts of organs as referred to in the first paragraph.

Provisions against clandestine immigration (Article 12 paragraph 3-bis of Legislative Decree No. 286 of 25 July 1998)

(...omissis...)

3. Unless the act constitutes a more serious offence, anyone who, in breach of the provisions of this Consolidated Act, promotes, directs, organises, finances or transports foreigners into the territory of the State or carries out other acts aimed at illegally procuring their entry into the territory of the State, or of another State of which the person is not a citizen or does not hold permanent residence status, shall be punished by imprisonment of from five to fifteen years and a fine of €15,000 for each person in the event that

- a) the offence relates to the illegal entry or stay in the territory of the State of five or more persons;
- b) the person transported was exposed to danger to his life or safety in order to procure his entry or illegal stay;
- c) the person transported was subjected to inhuman or degrading treatment in order to procure their entry or stay illegal;
- d) the offence is committed by three or more persons acting in complicity with each other or by using international transport services or documents that are forged or altered or otherwise unlawfully obtained;
- e) the perpetrators have the availability of weapons or explosive materials.

3-bis. If the acts referred to in subsection 3 are committed by recurring to two or more of the hypotheses referred to in letters a), b), c), d) and e) of that subsection, the punishment laid down therein shall be increased.

(...omissis...)

Provisions on organ and tissue removal and transplantation (Article 22, paragraphs 3 and 4 of Law No. 91 of 1 April 1999)

3. Whoever procures for profit an organ or tissue taken from a person whose death has been ascertained pursuant to Law no. 578 of 29 December 1993, and Decree no. 582 of 22 August 1994 of the Minister of Health, or in any case trades in them, shall be punished with imprisonment from two to five years and a fine ranging from EUR 10,329 to EUR 154,937. If the offence is committed by a person exercising a health profession, the conviction is followed by perpetual disqualification from exercising the profession.

4. Whoever procures, for non-profit purposes, an organ or tissue illegally removed from a person whose death has been ascertained pursuant to Law No. 578 of 29 December 1993 and Decree No. 582 of 22 August 1994 of the Minister of Health,

shall be punished with imprisonment of up to two years. If the offence is committed by a person exercising a health profession, the conviction is followed by temporary disqualification from exercising the profession for up to five years.

<u>Pecuniary Penalty</u>	300 to 1000 quotas
<u>Interdictory sanction</u>	All (*)

Mafia-type association including foreigners (Article 416-bis of the criminal code)

Anyone who is part of a mafia-type association consisting of three or more persons shall be punished by imprisonment of ten to fifteen years.

Those who promote, direct or organise the association are liable to imprisonment for a term of twelve to eighteen years.

An association is of the mafia type when its members make use of the intimidating force of the association bond and the resulting condition of subjugation and code of silence to commit crimes, to directly or indirectly acquire the management or control of economic activities, concessions, authorisations, contracts and public services or to make profits or unfair advantage for themselves or others, or in order to prevent or hinder the free exercise of the vote or to procure votes for oneself or others in electoral consultations.

If the association is armed, the penalty is imprisonment for twelve to twenty years in the cases provided for in the first paragraph and for fifteen to twenty-six years in the cases provided for in the second paragraph.

The association is considered armed when the participants have the availability, for the achievement of the purpose of the association, of weapons or explosive materials, even if concealed or kept in a storage place.

If the economic activities of which the associates intend to take or maintain control are financed in whole or in part with the price, product, or profit of crimes, the penalties laid down in the preceding paragraphs shall be increased by between one third and one half.

The confiscation of the things that served or were intended to commit the offence and of the things that are the price, product, profit or use thereof is always mandatory against the convicted person. The provisions of this Article shall also apply to the Camorra, the 'ndrangheta and other associations, however locally denominated, including foreign ones, which, making use of the intimidating force of the association bond, pursue aims corresponding to those of mafia-type associations.

<u>Pecuniary Penalty</u>	400 to 1000 quotas
<u>Interdictory sanction</u>	All (*)

Political-mafia electoral exchange (Article 416-ter of the criminal code)

Anyone who accepts the promise to procure votes by means of the methods referred to in the third paragraph of Article 416-bis in exchange for the disbursement or promise of disbursement of money or other benefits shall be punished by imprisonment of six to twelve years.

The same punishment applies to anyone who promises to procure votes in the manner referred to in the first paragraph.

<u>Pecuniary Penalty</u>	400 to 1000 quotas
<u>Interdictory sanction</u>	All (*)

Kidnapping for the purpose of robbery or extortion (Article 630 of the criminal code)

Whoever kidnaps a person for the purpose of gaining, for himself or others, an unjust profit as the price of release, shall be punished by imprisonment of from twenty-five to thirty years.

If the kidnapping nevertheless results in the death, as an unintended consequence of the offender, of the kidnapped person, the offender shall be punished by imprisonment of thirty years.

If the offender causes the death of the kidnapped person, the penalty is life imprisonment.

The penalties provided for in Article 605 shall apply to the accomplice who, by dissociating himself from the others, endeavours in such a way that the taxable person regains his freedom, without this result being a consequence of the price of release. If, however, the passive subject dies, as a consequence of the kidnapping, after release, the penalty shall be imprisonment for a term of six to fifteen years.

In respect of a participant who, by dissociating himself from the others, takes steps, outside the case provided for in the preceding paragraph, to prevent the criminal activity from being carried to further consequences or helps.

concretely the police or judicial authority in the collection of decisive evidence for the identification or capture of the competitors, the penalty of life imprisonment shall be replaced by that of imprisonment for a term of twelve to twenty years and the other penalties shall be reduced by one third to two thirds. If there are mitigating circumstances, the penalty provided for in the second paragraph shall be replaced by imprisonment of from twenty to twenty-four years; the penalty provided for in the third paragraph shall be replaced by imprisonment of from twenty-four to thirty years. If several mitigating circumstances apply, the sentence to be applied as a result of the reduction cannot be less than ten years, in the case provided for in the second paragraph, and fifteen years, in the case provided for in the third paragraph. The penalty limits provided for in the preceding paragraph may be exceeded where the mitigating circumstances referred to in the fifth paragraph of this Article apply.

<u>Pecuniary Penalty</u>	400 to 1000 quotas
<u>Interdictory sanction</u>	All (*)

Maximum duration of preliminary investigations (Article 407(2) (a)(5) of the Code of Criminal Procedure)

(...omissis...)

(5) offences of unlawful manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or a place open to the public of weapons of war or warlike weapons or parts thereof, explosives, clandestine weapons as well as more common firing weapons except those referred to in Article 2(3) of Law No 110 of 18 April 1975;

(...omissis...)

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Association aimed at the illegal trafficking of narcotic or psychotropic substances (Article 74 Presidential Decree 309/1990)

1. When three or more persons associate for the purpose of committing several offences among those set forth in Article 70(4), (6) and (10), with the exception of the operations relating to the substances referred to in category III of Annex I to Regulation (EC) No. 273/2004 and in the Annex to Regulation No. 111/2005, or in Article 73, whoever promotes, constitutes, directs, organises or finances the association shall be punished for that alone by imprisonment of not less than twenty years.
2. Persons participating in the association shall be punished by imprisonment of not less than ten years.
3. The penalty is increased if the number of associates is ten or more or if the participants include persons addicted to the use of narcotic or psychotropic substances.
4. If the association is armed, the punishment, in the cases indicated in paragraphs 1 and 3, cannot be less than twenty-four years imprisonment and, in the case provided for in paragraph 2, twelve years imprisonment. The association is considered armed when the participants have the availability of weapons or explosive materials, even if concealed or kept in a storage place.
5. The penalty is increased if the circumstance referred to in Article 80(1)(e) occurs.
6. If the association is formed to commit the acts described in paragraph 5 of Article 73, the first and second paragraphs of Article 416 of the Criminal Code apply.
7. The penalties provided for in paragraphs 1 to 6 shall be reduced by one half to two thirds for those who have effectively endeavoured to secure the evidence of the offence or to deprive the association of resources decisive for the commission of the offences.

7-bis. The confiscation of the things that served or were intended to commit the offence and of the goods that are the profit or product thereof shall be ordered against the convicted person, unless they belong to a person extraneous to the offence, or when this is not possible, the confiscation of goods of which the offender has the availability for a value corresponding to such profit or product.

8. When the offence provided for in Article 75 of the Law of 22 December 1975 is referred to in laws and decrees,

No 685, repealed by Article 38(1) of Law No 162 of 26 June 1990, the reference shall be construed as referring to this Article.

Illicit production, trafficking and possession of narcotic or psychotropic substances (Article 73 Presidential Decree 309/1990)

1. Whoever, without the authorisation referred to in Article 17, cultivates, produces, manufactures, extracts, refines, sells, offers or offers for sale, disposes of, distributes, trades, transports, procures for others, sends, passes or dispatches in transit, delivers for any purpose of narcotic or psychotropic substances listed in Table I of Article 14, shall be punished by imprisonment of from six to twenty years and a fine of from EUR 26,000 to EUR 260,000.

1-bis. Anyone who, without the authorisation referred to in Article 17, imports, exports, purchases, receives for any reason or otherwise unlawfully possesses shall be punished by the same penalties as those referred to in paragraph 1:

a) narcotic drugs or psychotropic substances which, on account of quantity, in particular if exceeding the maximum limits laid down by decree of the Minister for Health issued in agreement with the Minister for Justice, after consulting the Presidency of the Council of Ministers - National Department for Anti-Drug Policies, or on account of the manner in which they are presented, having regard to their total gross weight or fractional packaging, or other circumstances of the action, appear to be intended for use other than exclusively personal use;

b) medicines containing narcotic or psychotropic substances listed in Table II, Section A, which exceed the prescribed quantity. In the latter case, the above penalties shall be reduced by between one third and one half.

2. Anyone who, being in possession of the authorisation referred to in Article 17, unlawfully disposes of, places or procures others to place on the market the substances or preparations listed in Tables I and II referred to in Article 14, shall be punished by imprisonment of from six to twenty-two years and a fine of from EUR 26,000 to EUR 300,000.

3. The same penalties apply to anyone who cultivates, produces or manufactures narcotic or psychotropic substances other than those laid down in the authorisation decree.

4. When the conduct referred to in paragraph 1 concerns the medicinal products listed in Table II, Sections A, B, C and D, limited to those indicated in number 3-bis) of letter e) of paragraph 1 of Article 14, and the conditions set forth in Article 17 do not apply, the penalties set forth therein, reduced by one third to one half, shall apply.

5. Unless the act constitutes a more serious offence, whoever commits one of the acts provided for in this Article that, owing to the means, the manner or the circumstances of the action or the quality and quantity of the substances, is of minor importance, shall be punished by imprisonment from six months to four years and a fine ranging from EUR 1,032 to EUR 10,329.

5-bis. In the hypothesis referred to in paragraph 5, limited to the offences referred to in this Article committed by a person addicted to drugs or psychotropic substances, the judge, with the sentence of conviction or application of the penalty at the request of the parties pursuant to Article 444 of the Code of Criminal Procedure at the request of the defendant and after hearing the Public Prosecutor, if the benefit of the suspended sentence is not to be granted, may apply, instead of the custodial and pecuniary penalties, that of community service pursuant to Article 54 of Legislative Decree no. 274 of 28 August 2000, in accordance with the procedures set out therein. 274 of 28 August 2000, in accordance with the procedures laid down therein. In the judgment the judge instructs the local external criminal enforcement office to verify the actual performance of the work of public utility. The office reports periodically to the judge. By way of derogation from the provisions of the aforementioned Article 54 of Legislative Decree No 274 of 2000, public utility work has a duration corresponding to that of the prison sentence imposed. It may also be ordered in private establishments authorised under Article 116, subject to their consent. In the event of a breach of the obligations connected with the carrying out of community service, by way of derogation from the provisions of the above-mentioned Article 54 of Legislative Decree No 274 of 2000, at the request of the Public Prosecutor or ex officio, the prosecuting judge, or the enforcement judge, with the formalities referred to in Article 666 of the Code of Criminal Procedure, taking into account the extent of the reasons and the circumstances of the breach, shall order the revocation of the penalty and the reinstatement of the penalty substituted. Appeal to the Court of Cassation, which has no suspensive effect, may be lodged against such revocation order. Work in the public interest may replace the sentence no more than twice.

5-ter. The provision of subsection 5-bis shall also apply in the event of an offence other than those referred to in subsection 5, committed, on one occasion only, by a person who is addicted to or a habitual user of narcotic or psychotropic substances and in relation to his condition of addiction or habitual user, for which the court imposes a sentence not exceeding one year's imprisonment, unless it is an offence provided for in Article 407(2)(a) of the Code of Criminal Procedure or a n offence against the person.

6. If the offence is committed by three or more persons acting jointly, the penalty is increased.

7. The penalties provided for in paragraphs 1 to 6 shall be reduced by one half to two thirds for those who endeavour to prevent the criminal activity from being carried out to further consequences, also by concretely assisting the police or judicial authority in the diversion of resources relevant to the commission of the offences.

7-bis. In the event of conviction or application of penalty upon request of the parties, pursuant to Article 444 of the Code of Criminal Procedure, the confiscation of the things that are the profit or product thereof shall be ordered, unless they belong to a person extraneous to the offence, or when this is not possible, except for the offence referred to in paragraph 5, the confiscation of goods the offender has the availability of for a value corresponding to such profit or product.

<u>Pecuniary Penalty</u>	400 to 1000 quotas
<u>Interdictory sanction</u>	All (*)

OFFENCES OF COUNTERFEITING MONEY, PUBLIC CREDIT CARDS, REVENUE STAMPS AND IDENTIFICATION INSTRUMENTS OR SIGNS (ARTICLE 25-BIS)

Counterfeiting of money, spending and introduction into the State, in concert, of counterfeit money (Article 453 of the criminal code)

Punishable by imprisonment from three to twelve years and a fine from EUR 516 to EUR 3,098 [criminal code 28, 29, 32]:

1. anyone who counterfeits national [criminal code 458] or foreign currency that is legal tender within or outside the State;
2. anyone who alters genuine coins in any way by giving them the appearance of a higher value;
3. anyone who, not being an accomplice to the counterfeiting or altering, but in concert with the person who carried it out or with an intermediary, introduces into the territory of the State [criminal code 4] or holds or spends or otherwise puts counterfeit or altered currency into circulation;
4. anyone who, in order to put them into circulation, purchases or in any case receives, from the forger or from an intermediary, counterfeit or altered currency [criminal code 463].

The same punishment applies to anyone who, having been legally authorised to produce, unlawfully manufactures, by misusing the tools or materials at his disposal, quantities of coins in excess of the requirements.

The penalty is reduced by one third when the conduct referred to in the first and second paragraphs relates to currency not yet legal tender and the initial term thereof is determined.

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Alteration of currency (Article 454 of the criminal code)

Anyone who alters coins of the quality indicated in the preceding Article, in any way diminishing their value, or who, with respect to the coins thus altered, commits any of the acts indicated in nos. 3 and 4 of that Article, shall be punished by imprisonment of from one to five years and a fine of from EUR 103 to EUR 516 [penal code 28, 29, 32, 456, 463].

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	All (*)

Spending and introduction into the State, without concert, of counterfeit money (Article 455 of the criminal code)

Whoever, outside the cases provided for in the two preceding articles, introduces into the territory of the State [penal code 4], acquires or holds counterfeit or altered currency [criminal code 458], in order to put it into circulation, or spends it or otherwise puts it into circulation, shall be subject to the penalties laid down in the aforementioned articles, reduced by between one third and one half [criminal code 28, 463, 694].

<u>Pecuniary Penalty</u>	100 to 533 quotas
<u>Interdictory sanction</u>	All (*)

Spending of counterfeit currency received in good faith (Article 457 of the criminal code)

Anyone who spends, or otherwise puts into circulation, counterfeit or altered currency received in good faith shall be punished by imprisonment of up to six months or by a fine of up to EUR 1,032 [penal codes 458, 463].

<u>Pecuniary Penalty</u>	100 to 200 quotas
<u>Interdictory sanction</u>	No

Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of forged revenue stamps (Article 459 of the criminal code)

The provisions of Articles 453, 455 and 457 shall also apply to the counterfeiting or alteration of stamps and to the introduction into the territory of the State [penal code 4], or to the purchase, possession and putting into circulation of counterfeit stamps; but the penalties shall be reduced by one third [penal code 63].

For the purposes of criminal law, revenue stamps are understood to mean stamped paper, revenue stamps, postage stamps and other securities equated to these by special laws [penal code 460, 461, 463, 464, 466].

<u>Pecuniary Penalty</u>	100 to 533 quotas
<u>Interdictory sanction</u>	All (*)

Counterfeiting of watermarked paper in use for the manufacture of public credit cards or stamps (Article 460 of the criminal code)

Whoever counterfeits watermarked paper used for the manufacture of public credit cards [penal code 458] or revenue stamps [penal code 459], or purchases, holds or disposes of such counterfeit paper, shall be punished, if the act does not constitute a more serious offence, by imprisonment of from two to six years and a fine of from EUR 309 to EUR 1,032 [penal code 29, 32, 463, 464].

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	All (*)

Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (Article 461 of the Criminal Code)

Whoever manufactures, acquires, possesses or alienates watermarks, computer programmes and data or instruments intended for the counterfeiting or alteration of currency [penal code 458], revenue stamps [penal code 459] or watermarked paper shall be punished, if the act does not constitute a more serious offence, by imprisonment from one to five years and a fine ranging from EUR 103 to EUR 516 [penal code 28, 29, 32, 463, 464].

The same penalty shall apply if the conduct referred to in subsection 1 relates to holograms or other components of the currency intended to protect against counterfeiting or alteration.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	All (*)

Use of counterfeit or altered stamps (Article 464 of the Criminal Code)

Whoever, not being an accomplice to the counterfeiting or alteration, makes use of counterfeited or altered revenue stamps [penal code 459] shall be punished with imprisonment of up to three years and with a fine of up to EUR 516. If the stamps have been received in good faith, the penalty laid down in Article 457 shall be applied, reduced by one third.

<u>Pecuniary Penalty</u>	100 to 300 quotas
<u>Interdictory sanction</u>	No

Counterfeiting, alteration or use of trademarks or distinctive signs or of patents, models and designs (Article 473 of the criminal code)

Whoever, being aware of the existence of the industrial property title, counterfeits or alters trademarks or distinctive signs, whether national or foreign, of industrial products [Civil Code 2569, 2575, 2584, 2592, 2594], or whoever, without having taken part in the counterfeiting or alteration, makes use of such counterfeited or altered trademarks or signs, shall be punished by imprisonment from six months to three years and a fine ranging from EUR 2,500 to EUR 25,000 [Criminal Code 29].

A sentence of one to four years' imprisonment and a fine ranging from EUR 3,500 to EUR 35,000 shall be imposed on any person who counterfeits or alters national or foreign industrial patents, designs or

models, or who, without having taken part in the counterfeiting or alteration, makes use of such counterfeited or altered patents, designs or models.

The offences provided for in the first and second paragraphs are punishable provided that the provisions of domestic laws, Community regulations and international conventions on the protection of intellectual or industrial property have been complied with [penal code 474-bis, 474-ter, 474-quater, 517].

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	All (*)

Introduction into the State and trade of products with false signs (Article 474 of the Criminal Code)

Apart from cases of complicity in the offences provided for in Article 473 [Criminal Code 4], whoever introduces into the territory of the State, in order to gain profit, industrial products with counterfeited or altered trademarks or other distinctive signs, national or foreign, shall be punished by imprisonment from one to four years and a fine ranging from euro 3,500 to euro 35,000 [c.p. 31].

Apart from cases of conspiracy to counterfeit, alter, or bring into the territory of the State, anyone who holds for sale, offers for sale, or otherwise puts into circulation, in order to make a profit, the products referred to in the first paragraph shall be punished by imprisonment of up to two years and a fine of up to EUR 20,000.

The offences envisaged in the first and second paragraphs are punishable provided that the provisions of domestic laws, Community regulations and international conventions on the protection of intellectual or industrial property have been complied with [penal code 474-bis, 474-ter, 474-quater].

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	All (*)

CRIMES AGAINST INDUSTRY AND TRADE (ART. 25-BIS.1)

Interference with the freedom of industry or trade (Article 513 of the criminal code)

Whoever uses violence against property [c.p. 392] or fraudulent means to prevent or disrupt the exercise of an industry or trade shall be punished, on complaint by the injured party [c.p. 120; c.p.c. 336], if the act does not constitute a more serious offence, by imprisonment of up to two years and a fine of between EUR 103 and EUR 1,032 [c.p. 508].

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

Unlawful competition with threat or violence (Article 513-bis of the criminal code)

Anyone who, in the exercise of a commercial, industrial or otherwise productive activity, engages in acts of competition with violence or threats shall be punished by imprisonment of two to six years. The penalty is increased if the acts of competition concern an activity financed in whole or in part and in any way by the State or other public bodies.

<u>Pecuniary Penalty</u>	100 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Fraud against national industries (Article 514 of the criminal code)

Whoever, by offering for sale or otherwise putting into circulation, on domestic or foreign markets, industrial products with counterfeit or altered names, trade marks or distinctive signs, causes damage to national industry shall be punished by imprisonment of from one to five years and a fine of not less than Euro 516 [penal code 29, 32, 517].

If the provisions of domestic laws or international conventions on the protection of industrial property have been complied with for the trade marks or distinctive signs, the penalty shall be increased and the provisions of Articles 473 and 474 shall not apply.

<u>Pecuniary Penalty</u>	100 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Fraud in the exercise of trade (Article 515 of the criminal code)

Whoever, in the exercise of a commercial activity, or in a shop open to the public, delivers to the purchaser a movable item for another, or a movable item [c.c. 812; penal code 624], by origin, provenance, quality or quantity, different from that declared or agreed, shall be punished, if the act does not constitute a more serious offence, with imprisonment of up to two years or with a fine of up to euro 2,065. If it concerns precious objects, the punishment shall be imprisonment of up to three years or a fine of not less than Euro 103 [criminal code 29].

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

Sale of non-genuine foodstuffs as genuine (Article 516 of the criminal code)

Anyone who offers for sale or otherwise markets as genuine non-genuine foodstuffs shall be punished by imprisonment of up to six months or a fine of up to EUR 1,032 [penal codes 440, 442, 444].

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

Sale of industrial products with misleading signs (Article 517 of the criminal code)

Any person who offers for sale or otherwise puts into circulation intellectual works or industrial products under domestic or foreign names, trade marks or distinguishing signs that are likely to mislead the buyer as to their origin provenance or quality of the work or product, shall be punished, if the act is not envisaged as an offence by another provision of the law, with imprisonment of up to two years and a fine of up to EUR 20,000 [penal codes 473, 474].

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

Manufacture of and trade in goods made by usurping industrial property rights (Article 517-ter of the criminal code)

Without prejudice to the application of Articles 473 and 474, anyone who, being aware of the existence of an industrial property right, manufactures or industrially uses objects or other goods made by usurping an industrial property right or in breach thereof shall be punished, upon complaint by the injured party, with imprisonment of up to two years and a fine of up to EUR 20,000 [penal code 517-quinquies].

The same punishment shall be imposed on any person who, in order to make a profit, introduces into the territory of the State, holds for sale, offers for sale directly to consumers or otherwise puts into circulation the goods referred to in the first paragraph.

The provisions of Articles 474-bis, 474-ter, second paragraph, and 517-bis, second paragraph, shall apply.

The offences provided for in the first and second paragraphs are punishable provided that the provisions of internal laws, Community regulations and international conventions on the protection of intellectual or industrial property have been complied with.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517-quater of the criminal code)

Anyone who counterfeits or otherwise alters geographical indications or designations of origin of agri-food products shall be punished by imprisonment of up to two years and a fine of up to EUR 20,000 [penal code 517-quinquies].

The same punishment shall apply to anyone who, in order to make a profit, introduces into the territory of the State, holds for sale, offers for sale directly to consumers or otherwise puts into circulation the same products with the counterfeit indications or names.

The provisions of Articles 474-bis, 474-ter, second paragraph, and 517-bis, second paragraph, shall apply.

The offences provided for in the first and second paragraphs are punishable provided that the provisions of domestic laws, Community regulations and international conventions on the protection of geographical indications and designations of origin for agri-food products have been complied with.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

CORPORATE OFFENCES (ART. 25-TER)

False corporate communications (Article 2621 of the Civil Code)

Apart from the cases provided for in Art. 2622, directors, general managers, managers responsible for preparing the company's accounting documents, auditors and liquidators, who, in order to obtain an unjust profit for themselves or others, in financial statements, reports or other corporate communications addressed to shareholders or the public, provided for by law knowingly present material facts that do not correspond to the truth, or omit material facts whose disclosure is required by law on the economic, asset or financial situation of the company or of the group to which it belongs, in a manner concretely likely to mislead others, shall be punished with imprisonment from one to five years.

The same penalty also applies if the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.

<u>Pecuniary Penalty</u>	200 to 533 quotas
<u>Interdictory sanction</u>	No

Misdemeanours (Article 2621-bis of the Civil Code)

Unless they constitute a more serious offence, a penalty of six months to three years' imprisonment shall be imposed if the acts referred to in Article 2621 are of minor importance, taking into account the nature and size of the company and the manner or effects of the conduct.

Unless they constitute a more serious offence, the same punishment as in the preceding paragraph shall apply when the facts referred to in Article 2621 concern companies that do not exceed the limits indicated in the second paragraph of Article 1 of Royal Decree 267 of 16 March 1942. In that case, the offence is prosecutable on complaint by the company, the shareholders, the creditors or other

<u>Pecuniary Penalty</u>	100 to 267 quotas
<u>Interdictory sanction</u>	No

False corporate communications by listed companies (Article 2622 of the Civil Code)

Directors, general managers, managers in charge of drafting corporate accounting documents, statutory auditors and liquidators of companies issuing financial instruments admitted to trading on an Italian or other European Union regulated market, who, in order to obtain an unjust profit for themselves or others, knowingly state material facts in the financial statements, reports or other corporate communications addressed to shareholders or to the public, in financial statements, reports or other corporate communications addressed to shareholders or the public, knowingly present untrue material facts or omit material facts whose disclosure is required by law on the economic, asset or financial situation of the company or of the group to which it belongs, in a manner concretely likely to mislead others, shall be punished with imprisonment from three to eight years. The companies referred to in the preceding paragraph are equated:

- 1) companies issuing financial instruments for which a request for admission to trading on an Italian or other EU regulated market has been submitted;
- 2) companies issuing financial instruments admitted to trading on an Italian multilateral trading facility;
- 3) companies controlling companies issuing financial instruments admitted to trading on an Italian or other EU regulated market;
- 4) companies that appeal to or otherwise manage public savings.

The provisions of the preceding paragraphs shall also apply if the falsehoods or omissions relate to assets owned or administered by the company on behalf of third parties.

<u>Pecuniary Penalty</u>	400 to 800 quotas
<u>Interdictory sanction</u>	No

Obstruction of control (Article 2625 (2) of the Civil Code)

Directors who, by concealing documents or using other suitable devices, prevent or in any case obstruct the performance of control activities legally attributed to shareholders or other corporate bodies, shall be punished with a fine of up to EUR 10,329.

If the conduct has caused damage to the shareholders, imprisonment of up to one year shall apply and the offended person shall be sued.

The penalty is doubled in the case of companies with securities listed on regulated markets in Italy or other European Union Member States or widely distributed among the public pursuant to Article 116 of the Consolidated Act referred to in Legislative Decree 24 February 1998, n. 58.

<u>Pecuniary Penalty</u>	200 to 480 quotas
<u>Interdictory sanction</u>	No

False prospectus (Article 173-bis TUF)

1. Whoever, in order to obtain for himself or for others an unjust profit, in the prospectuses required for the public offer of financial products or the admission to listing on regulated markets, or in the documents to be published on the occasion of public purchase or exchange offers, with the intention of misleading the addressees of the prospectus, sets out false information or conceals data or news in such a way as to mislead the said addressees, shall be punished with imprisonment from one to five years.

<u>Pecuniary Penalty</u>	200 to 880 quotas
<u>Interdictory sanction</u>	No

Wrongful restitution of contributions (Article 2626 of the Civil Code)

Directors who, other than in cases of lawful reduction of share capital, return, even simultaneously, contributions to shareholders or release them from their obligation to make them, shall be punished by imprisonment of up to one year.

<u>Pecuniary Penalty</u>	200 to 480 quotas
<u>Interdictory sanction</u>	No

Illegal distribution of profits and reserves (Article 2627 of the Civil Code)

Unless the deed constitutes a more serious offence, directors who distribute profits or advances on profits not actually earned or allocated by law to reserves, or who distribute reserves, even if not established with profits, which may not be distributed by law, shall be punished by imprisonment of up to one year.

The return of profits or the reconstitution of reserves before the deadline for approval of the balance sheet extinguishes the offence.

<u>Pecuniary Penalty</u>	200 to 347 quotas
<u>Interdictory sanction</u>	No

Illegal transactions involving shares or quotas of the company or the parent company (Article 2628 of the Civil Code)

Directors who, outside the cases permitted by law, purchase or subscribe for shares or stock, causing damage to the integrity of the share capital or reserves that cannot be distributed by law, shall be punished by imprisonment of up to one year.

The same penalty shall apply to directors who, outside the cases permitted by law, purchase or subscribe shares or quotas issued by the parent company, causing damage to the share capital or reserves that cannot be distributed by law.

If the share capital or reserves are reconstituted before the deadline for the approval of the balance sheet for the financial year in respect of which the conduct took place, the offence is extinguished.

<u>Pecuniary Penalty</u>	200 to 480 quotas
<u>Interdictory sanction</u>	No

Transactions to the detriment of creditors (Article 2629 of the Civil Code)

Directors who, in breach of legal provisions protecting creditors, carry out reductions in share capital or mergers with other companies or demergers, causing damage to creditors, shall be punished, on complaint by the offended party, with imprisonment from six months to three years.

Payment of damages to creditors before trial extinguishes the offence.

<u>Pecuniary Penalty</u>	300 to 880 quotas
<u>Interdictory sanction</u>	No

Failure to disclose a conflict of interest (Article 2629-bis of the Civil Code)

L'amministratore o il componente del consiglio di gestione di una società con titoli quotati in mercati regolamentati italiani o di altro Stato dell'Unione europea o diffusi tra il pubblico in misura rilevante ai sensi dell'articolo 116 del testo unico di cui al decreto legislativo 24 febbraio 1998, n. 58, e successive modificazioni, ovvero di un soggetto sottoposto a vigilanza ai sensi del testo unico di cui al decreto legislativo 1° settembre 1993, n. 385, the aforementioned consolidated text referred to in legislative decree no. 58 of 1998, legislative decree no. 209 of 7 September 2005, or legislative decree no. 124 of 21 April 1993, which breaches the obligations laid down in Article 2391(1), shall be punished with imprisonment from one to three years, if the breach causes damage to the company or third parties.

Directors' Interests (Article 2391 of the Civil Code)

The director must inform the other directors and the board of auditors of any interest he or she may have, on his or her own behalf or on behalf of third parties, in a certain transaction of the company [Civil Code 1395], specifying its nature, terms, origin and scope; if he or she is a managing director, he or she must also abstain from carrying out the transaction [Civil Code 1394, 2373, 2631], informing the board of auditors of the same; if he or she is a sole director, he or she must also inform the first useful shareholders' meeting.

In the cases provided for in the preceding paragraph, the resolution of the board of directors must adequately state the reasons and the convenience for the company of the transaction.

In cases of non-compliance with the provisions of the two preceding paragraphs of this article, or in the case of resolutions of the board or of the executive committee adopted with the casting vote of the director concerned, the said resolutions, if they may cause damage to the company, may be challenged by the directors and the board of auditors within ninety days of their date [Civil Code 2964]; the challenge may not be brought by the person who consented to the resolution with his vote if the information obligations provided for in the first paragraph have been fulfilled. In any case, the rights acquired in good faith by third parties on the basis of acts performed in execution of the resolution are not affected [Civil Code section 2377].

The director is liable for the damage caused to the company by his action or omission.

The director shall also be liable for any damage suffered by the company as a result of the use for his own benefit or for the benefit of third parties of data, information or business opportunities obtained in the performance of his duties.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	No

Fictitious capital formation (Article 2632 of the Civil Code)

Directors and contributing shareholders who, even in part, fictitiously form or increase the share capital by allocating shares or quotas in excess of the total amount of the share capital, reciprocally underwrite shares or quotas, or significantly overvalue contributions in kind or receivables or the assets of the company in the case of transformation, shall be punished by imprisonment of up to one year.

<u>Pecuniary Penalty</u>	200 to 480 quotas
<u>Interdictory sanction</u>	No

Improper distribution of company assets by liquidators (Article 2633 of the Civil Code)

Liquidators who, by distributing the company's assets among the shareholders before the payment of the company's creditors or the provision of the sums necessary to satisfy them, cause damage to the creditors, shall be punished, on complaint of the offended party, by imprisonment from six months to three years.

Payment of damages to creditors before trial extinguishes the offence.

<u>Pecuniary Penalty</u>	300 to 880 quotas
<u>Interdictory sanction</u>	No

Bribery among private individuals (Article 2635(3) of the Civil Code)

Unless the act constitutes a more serious offence, directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators of companies or private entities who, also through intermediaries, solicit or receive, for themselves or for others, undue money or other benefits, or accept the promise thereof, to perform or omit an act in breach of the obligations inherent to their office or of loyalty obligations, shall be punished by imprisonment from one to three years.

The same penalty shall apply if the offence is committed by a person who, within the organisational framework of the company or private body, exercises management functions other than those of the persons referred to in the preceding sentence.

The penalty is imprisonment of up to one year and six months if the offence is committed by a person subject to the direction or supervision of one of the persons referred to in the first paragraph.

Whoever, also through an intermediary, offers, promises or gives money or other benefits not due to the persons indicated in the first and second paragraphs, shall be punished with the penalties provided for therein.

The penalties set forth in the preceding paragraphs shall be doubled in the case of companies with securities listed on regulated markets in Italy or in other States of the European Union or widely distributed among the public within the meaning of Article 116 of the Consolidated Law on Financial Intermediation, referred to in Legislative Decree No. 58 of 24 February 1998, as amended.

Without prejudice to Article 2641, the measure of confiscation for equivalent value may not be less than the value of the benefits given, promised or offered.

<u>Pecuniary Penalty</u>	400 to 880 quotas
<u>Interdictory sanction</u>	All (*)

Incitement to bribery among private individuals (Article 2635-bis, para. 1, Civil Code)

Whoever offers or promises undue money or other benefits to directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators, of private companies or bodies, as well as to those who work in them and perform management functions, in order that they perform or omit an act in breach of the obligations inherent in their office or the obligations of loyalty, shall be subject, if the offer or promise is not accepted, to the penalty laid down in the first paragraph of Article 2635, reduced by one third.

The punishment referred to in the first paragraph shall apply to directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators, of companies or private entities, as well as to those who perform management functions in them, who solicit for themselves or for others, also through a third party, a promise or giving of money or other benefits, in order to perform or omit an act in breach of the obligations inherent in their office or the obligations of loyalty, if the solicitation is not accepted.

<u>Pecuniary Penalty</u>	200 to 533 quotas
<u>Interdictory sanction</u>	All (*)

Unlawful influence on the shareholders' meeting (Article 2636 of the Civil Code)

Whoever, by simulated or fraudulent acts, determines the majority in a shareholders' meeting, in order to procure for himself or others an unjust profit, shall be punished by imprisonment of six months to three years.

<u>Pecuniary Penalty</u>	300 to 880 quotas
<u>Interdictory sanction</u>	No

Insider dealing (Article 2637 of the Civil Code)

Whoever spreads false news, or carries out simulated transactions or other artifices concretely capable of causing a significant alteration in the price of unlisted financial instruments or for which no application for admission to trading on a regulated market has been made, or of significantly affecting the public's trust in the financial stability of banks or banking groups, shall be punished by imprisonment of one to five years.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	No

Obstructing the exercise of the functions of public supervisory authorities (Article 2638(1) and (2) of the Civil Code)

Directors, general managers, managers in charge of drawing up the corporate accounting documents, auditors and liquidators of companies or entities and other persons subject by law to public supervisory authorities, or bound by obligations towards them, who, in communications to the aforementioned authorities required by law, in order to hinder the exercise of supervisory functions set out untrue material facts, even if subject to assessment, concerning the economic, asset or financial situation of the persons subject to supervision or, for the same purpose, conceal by other fraudulent means, in whole or in part, facts which they should have disclosed, concerning the same situation, shall be punished with imprisonment from one to four years. Punishment is also extended to cases where the information concerns assets owned or administered by the company on behalf of third parties.

The same punishment shall be imposed on directors, general managers, managers in charge of drawing up the corporate accounting documents, auditors and liquidators of companies or entities and other persons subject by law to public supervisory authorities or bound by obligations towards them, who, in any form whatsoever, including by omitting the communications due to the aforementioned authorities, knowingly obstruct their functions.

The penalty is doubled in the case of companies with securities listed on regulated markets in Italy or other European Union Member States or widely distributed among the public pursuant to Article 116 of the Consolidated Act referred to in Legislative Decree 24 February 1998, n. 58.

3- aa For the purposes of criminal law, the resolution authorities and functions referred to in the Decree transposing Directive 2014/59/EU are equated with supervisory authorities and functions.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	No

False or omitted statements for the issue of the preliminary certificate (Art. 54 Legislative Decree 19/2023)

Whoever, in order to make it appear that the conditions for the issue of the preliminary certificate referred to in Article 29 have been fulfilled, draws up wholly or partly false documents, alters true documents, makes false statements or omits relevant information, shall be punished by imprisonment from six months to three years.

In the event of conviction to a term of imprisonment of not less than eight months, the ancillary penalty set out in Article 32-bis of the Criminal Code is applied.

<u>Pecuniary Penalty</u>	150 to 300 quotas
<u>Interdictory sanction</u>	No

CRIMES FOR THE PURPOSE OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER (ARTICLE 25-QUATER)

Associations for the purpose of terrorism, including international terrorism or subversion of law and order democratic (Art. 270-bis of the Penal Code)

Anyone who promotes, sets up, organises, directs or finances associations that propose the perpetration of acts of violence for the purpose of terrorism or subversion of the democratic order shall be punished by imprisonment of from seven to fifteen years.

Anyone participating in such associations shall be punished by imprisonment of five to ten years.

For the purposes of criminal law, the purpose of terrorism also applies when acts of violence are directed against a foreign state, institution or international body.

The confiscation of the things that served or were intended to commit the offence and of the things that are the price, product, profit or use thereof is always mandatory against the convicted person.

Aggravating and mitigating circumstances (Article 270-bis.1 of the criminal code)

For offences committed for the purpose of terrorism or subversion of the democratic order, punishable by a penalty other than life imprisonment, the penalty shall be increased by half, unless the circumstance is a constituent element of the offence. When other aggravating circumstances concur, the increase in punishment provided for the aggravating circumstance referred to in the first paragraph shall be applied first. The extenuating circumstances, other than those provided for in Articles 98 and 114, concurrent with the aggravating circumstance referred to in the first paragraph, cannot be considered equivalent to or prevailing over this and the aggravating circumstances for which the law establishes a penalty of a different kind or determines the measure independently of the ordinary penalty for the offence, and the reductions in the penalty shall be applied to the amount of the penalty resulting from the increase consequent to the aforementioned aggravating circumstances. For offences committed for the purpose of terrorism or subversion of the democratic order, except for the provisions of Article 289 bis, with regard to the participant who, by dissociating himself/herself from the others, takes action to prevent the criminal activity from having further consequences, or concretely helps the police and the judicial authority in the collection of decisive evidence for the identification or capture of the participants, life imprisonment is replaced by imprisonment of from twelve to twenty years and the other punishments are reduced by between one third and one half. When the circumstance referred to in the third paragraph applies, the aggravating circumstance referred to in the first paragraph shall not apply. Apart from the case provided for in the fourth paragraph of Article 56, the perpetrator of an offence committed for the purposes of terrorism or subversion of the democratic order and who voluntarily prevents the event and provides decisive evidence for the exact reconstruction of the event and for the identification of any accomplices shall not be punishable.

Assistance to associates (Article 270-ter of the criminal code)

Whoever, except in cases of aiding and abetting, gives refuge or provides food, hospitality, means of transport, means of communication to any of the persons participating in the associations referred to in Articles 270 and 270-bis shall be punished by imprisonment of up to four years.

The penalty is increased if the assistance is provided continuously.

A person who commits the act for the benefit of a close relative is not punishable.

Recruitment for the purposes of terrorism, including international terrorism (Article 270-quater of the criminal code)

Whosoever, outside the cases referred to in Article 270-bis, recruits one or more persons to commit acts of violence or sabotage of essential public services, for the purpose of terrorism, even if directed against a foreign State, an institution or an international organisation, shall be punished by imprisonment from seven to fifteen years.

Outside the cases referred to in Article 270-bis, and except in the case of training, the enlisted person shall be punished by imprisonment of five to eight years.

Organising transfers for the purposes of terrorism (Article 270-quater1 of the criminal code)

Apart from the cases referred to in Articles 270-bis and 270-quater, anyone who organises, finances or propagandises trips abroad for the purpose of carrying out the conduct for terrorist purposes referred to in Article 270-sexies shall be punished by imprisonment of five to eight years.

Training in activities for the purposes of terrorism, including international terrorism (Article 270-quinquies of the criminal code)

Whoever, outside the cases provided for by Article 270-bis, trains or in any event provides instructions on the preparation or use of explosive materials, firearms or other weapons, harmful or dangerous chemical or bacteriological substances, as well as any other technique or method for the commission

of acts of violence or sabotage of essential public services, for terrorist purposes, even if directed against a foreign State, an institution or an international organisation, shall be punished by imprisonment of from five to ten years. The same punishment applies to the trained person, as well as to the person who, having acquired, even autonomously, the instructions for carrying out the acts referred to in the first sentence, engages in conduct unequivocally aimed at committing the acts referred to in Article 270-sexies.

The penalties provided for in this Article shall be increased if the act of the person who trains or instructs is committed by means of computer or telematic tools.

Conduct for the purposes of terrorism (Article 270-sexies of the criminal code)

1. The following shall be regarded as conduct with the purpose of terrorism: conduct which, by its nature or context, is likely to cause serious damage to a country or an international organisation and is carried out with the aim of intimidating the population or compelling public authorities or an international organisation to perform or abstain from performing any act or destabilising or destroying the fundamental political, constitutional, economic and social structures of a country or an international organisation, as well as other conduct defined as terrorist or committed for the purpose of terrorism by conventions or other rules of international law binding on Italy.

Attacks for the purposes of terrorism or subversion (Article 280 of the criminal code)

Anyone who, for the purposes of terrorism or subversion of the democratic order, attacks the life or safety of a person, shall be punished, in the first case, by imprisonment of not less than twenty years and, in the second case, by imprisonment of not less than six years.

If an attack on the safety of a person results in grievous bodily harm, the penalty shall be imprisonment for a term of not less than eighteen years; if it results in grievous bodily harm, the penalty shall be imprisonment for a term of not less than twelve years.

If the acts provided for in the preceding paragraphs are directed against persons exercising judicial or penitentiary functions or public security functions in the exercise or because of their functions, the penalties shall be increased by one third.

If the acts referred to in the preceding paragraphs result in the death of a person, life imprisonment shall be applied in the case of an attempt on the person's life, and imprisonment of thirty years in the case of an attempt on the person's life.

Mitigating circumstances, other than those provided for in Articles 98 and 114, which are concurrent with the aggravating circumstances referred to in the second and fourth paragraphs, cannot be considered equivalent to or prevailing over the latter, and reductions in the sentence shall be applied to the amount of the sentence resulting from the increase resulting from the aforementioned aggravating circumstances.

Acts of terrorism with deadly or explosive devices (Article 280-bis of the criminal code)

Unless the act constitutes a more serious offence, anyone who, for the purposes of terrorism, commits any act intended to damage movable or immovable property belonging to others, by means of explosive or otherwise deadly devices, shall be punished by imprisonment of two to five years.

For the purposes of this Article, explosive or otherwise deadly devices are understood to mean weapons and their assimilated materials referred to in Article 585 and capable of causing substantial material damage.

If the offence is directed against the seat of the Presidency of the Republic, the Legislative Assemblies, the Constitutional Court, Government bodies or in any case bodies provided for by the Constitution or constitutional laws, the punishment shall be increased by up to half.

If danger to public safety or serious damage to the national economy results from the offence, a term of imprisonment of five to ten years shall apply.

Mitigating circumstances, other than those provided for in Articles 98 and 114, which are concurrent with the aggravating circumstances referred to in the third and fourth paragraphs, may not be considered equivalent to or prevailing over the latter, and reductions in the penalty shall be applied to the amount of the penalty resulting from the increase resulting from the aforementioned aggravating circumstances.

Acts of nuclear terrorism (Article 280-ter of the criminal code)

A sentence of imprisonment of not less than fifteen years shall be imposed on any person who, for the purposes of the terrorism referred to in Article 270-sexies: 1) procures for himself/herself or for others radioactive material; 2) creates a nuclear device or otherwise comes into possession of one. A sentence of imprisonment of not less than twenty years shall be imposed on any person who, for the purposes of terrorism referred to in Article 270-sexies: 1) uses radioactive material or a nuclear device;

(2) uses or damages a nuclear installation in such a manner that it releases or with the actual danger that it will release radioactive material.

Kidnapping for the purpose of terrorism or subversion (Article 289-bis of the criminal code) Anyone who, for the purpose of terrorism or subversion of the democratic order kidnaps a person shall be punished by imprisonment of from twenty-five to thirty years.

If the kidnapping nevertheless results in the death, as an unintended consequence of the offender, of the kidnapped person, the offender shall be punished by imprisonment of thirty years.

If the offender causes the death of the kidnapped person, the penalty is life imprisonment.

An accomplice who, by dissociating himself from the others, acts in such a way that the taxable person regains his freedom shall be punished by imprisonment for a term of between two and eight years; if the taxable person dies, as a consequence of the kidnapping, after release, the punishment shall be imprisonment for a term of between eight and eighteen years.

If there are mitigating circumstances, the penalty provided for in the second paragraph shall be replaced by imprisonment of from twenty to twenty-four years; the penalty provided for in the third paragraph shall be replaced by imprisonment of from twenty-four to thirty years. If more than one mitigating circumstance is present, the sentence to be applied as a result of the reduction cannot be less than ten years, in the case provided for in the second paragraph, and fifteen years, in the case provided for in the third paragraph.

Instigation to commit any of the offences envisaged by the first and second chapters (Art. 302 of the Penal Code)

Anyone who instigates someone to commit one of the offences, not culpable [penal code 43], provided for by the first and second chapters of this title, for which the law establishes life imprisonment or imprisonment, shall be punished, if the instigation is not accepted, or if the instigation is accepted but the crime is not committed, with imprisonment from one to eight years [penal code 7, no. 1, 29, 32, 115, 414]. The penalty is increased by up to two thirds if the act is committed by means of computer or telematic instruments.

However, the penalty to be applied is always less than half the penalty set for the offence to which the incitement relates.

Article 2 - International Convention for the Suppression of the Financing of Terrorism. New York 9 December 1999

For offences, other than those referred to in the Criminal Code and special laws, committed in violation of Article 2 of the New York Convention of 8 December 1999, pursuant to which anyone who, by any means, directly or indirectly, unlawfully and intentionally, provides or collects funds with the intent to use them or knowing that they are intended to be used, in whole or in part, for the purpose of committing an offence under the aforementioned Convention:

- (a) an act constituting an offence within the meaning of and as defined in one of the treaties listed in the Annex; or
- (b) any other act intended to cause death or serious bodily injury to a civilian, or to any other person not taking an active part in situations of armed conflict, when the purpose of that act, by its nature or context, is to intimidate a population, or to compel a government or international organisation to do or to refrain from doing something.

For an act to constitute one of the aforementioned offences, it is not necessary that the funds are actually used to commit the acts described in (a) and (b). Any person who attempts to commit the above-mentioned offences also commits an offence.

Anyone also commits an offence:

- (a) takes part as an accomplice in the commission of an offence referred to above;
- (b) organises or directs others to commit an offence as referred to above;
- (c) contributes to the commission of one or more of the offences referred to above with a group of persons acting with a common purpose. Such contribution must be intentional and
 - (i) must be carried out in order to facilitate the criminal activity or purpose of the group, where such activity or purpose involves the commission of the offence;
 - (ii) must be provided with the full knowledge that the intent of the group is to commit a crime.

<u>Pecuniary Penalty</u>	200 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

PRACTICES OF FEMALE GENITAL MUTILATION (ARTICLE 25-QUATER.1)

Practices of female genital mutilation (Article 583-bis of the criminal code)

Anyone who, in the absence of therapeutic necessity, causes mutilation of the female genitals shall be punished by imprisonment of four to twelve years. For the purposes of this Article, practices of mutilation of the female genitals are understood to include clitoridectomy, excision and infibulation and any other practice that causes effects of the same kind.

Whoever, in the absence of therapeutic needs, causes, in order to impair sexual functions, injuries to the female genitals other than those indicated in the first paragraph, from which an illness in body or mind results, shall be punished by imprisonment of three to seven years. The punishment is reduced by up to two thirds if the injury is minor.

The penalty shall be increased by one third when the practices referred to in the first and second paragraphs are committed to the detriment of a minor or if the act is committed for financial gain.

Conviction or the imposition of a sentence on request of the parties pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in this Article shall, where the act is committed by the parent or guardian respectively:

- 1) forfeiture of parental responsibility;
- 2) perpetual disqualification from any office pertaining to guardianship, curatorship and support administration.

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 to the detriment of an Italian citizen or a foreigner residing in Italy. In that case, the offender shall be punished at the request of the Minister of Justice [penal code 585, 602-bis].

<u>Pecuniary Penalty</u>	300 to 700 quotas
<u>Interdictory sanction</u>	All (*)

OFFENCES AGAINST THE INDIVIDUAL (25-QUINQUIES)

Reduction to or maintenance in slavery or servitude (Article 600 of the criminal code)

Whoever exercises over a person powers corresponding to those of the right of ownership, or whoever reduces or keeps a person in a state of continuous subjection, forcing him/her to perform labour or sexual services or to begging or in any case to engage in unlawful activities involving his/her exploitation or to submit to the removal of organs, shall be punished by imprisonment of from eight to twenty years. The reduction or maintenance in a state of subjection occurs when the conduct is carried out by means of violence, threat, deception, abuse of authority or taking advantage of a situation of vulnerability, physical or mental inferiority or a situation of need, or by promising or giving sums of money or other advantages to those in authority over the person.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

Child prostitution (Article 600-bis of the criminal code)

A term of imprisonment from six to twelve years and a fine from EUR 15,000 to EUR 150,000 shall be imposed on any person:

- 1) recruits or induces to prostitution a person under the age of eighteen years;
- 2) facilitates, exploits, manages, organises or controls the prostitution of a person under the age of eighteen years, or otherwise profits from it.

Unless the act constitutes a more serious offence, anyone who engages in sexual acts with a child between the ages of fourteen and eighteen years, in exchange for money or other benefits, even if only promised, shall be punished by imprisonment of one to six years and a fine of between EUR 1,500 and EUR 6,000.

<u>Pecuniary Penalty</u>	200 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Child pornography (Article 600-ter of the criminal code, paragraphs 1, 2, 3 and 4)

A term of imprisonment of six to twelve years and a fine of between EUR 24,000 and EUR 240,000 shall be imposed on any person:

- 1) using minors under the age of eighteen, perform pornographic performances or shows, or produce pornographic material;
- 2) recruits or induces minors under the age of eighteen to participate in pornographic performances or shows, or otherwise profits from such performances.

The same punishment shall apply to anyone who trades in the pornographic material referred to in the first paragraph. Whoever, outside the cases referred to in the first and second subsections, by any means whatsoever, including by telematic means, distributes, discloses, disseminates or advertises the pornographic material referred to in the first subsection, or distributes or discloses news or information aimed at the solicitation or sexual exploitation of minors under eighteen years of age, shall be punished by imprisonment of from one to five years and a fine ranging from EUR 2,582 to EUR 51,645.

Whoever, apart from the cases referred to in the first, second and third paragraphs, offers or transfers to others, also free of charge, the pornographic material referred to in the first paragraph, shall be punished by imprisonment of up to three years and a fine of between EUR 1,549 and EUR 5,164.

In the cases provided for in subsections 3 and 4, the punishment shall be increased by an amount not exceeding two thirds where the material is of large quantity [penal code 600-sexies].

Unless the act constitutes a more serious offence, anyone who attends pornographic performances or shows involving minors under the age of eighteen shall be punished by imprisonment of up to three years and a fine of between EUR 1,500 and EUR 6,000.

For the purposes of this Article, child pornography shall mean any depiction, by whatever means, of a child under the age of eighteen engaged in real or simulated sexually explicit activities, or any depiction of the sexual organs of a child under the age of eighteen for sexual purposes.

<u>Pecuniary Penalty</u>	200 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Possession of or access to pornographic material (Article 600-quater of the criminal code)

Whoever, outside the cases provided for in Article 600-ter, knowingly procures or possesses pornographic material made using persons under the age of eighteen years, shall be punished by imprisonment of up to three years and a fine of not less than EUR 1,549.

The penalty shall be increased by not more than two thirds where the material held is of large quantity [penal code 600-sexies].

Outside the cases referred to in the first paragraph, anyone who, by using the Internet or other networks or means of communication, intentionally and without justified reason accesses pornographic material made using minors under the age of eighteen years shall be punished by imprisonment of up to two years and a fine of not less than EUR 1,000.

<u>Pecuniary Penalty</u>	200 to 700 quotas
<u>Interdictory sanction</u>	No

Virtual pornography (Article 600-quater.1 of the criminal code)

The provisions of Articles 600-ter and 600-quater shall also apply when the pornographic material depicts virtual images made using images of children under the age of 18 or parts thereof, but the penalty shall be reduced by one third.

Virtual images are images created by graphic processing techniques that are not associated in whole or in part with real situations, whose quality of representation makes non-real situations appear as real.

<u>Sanction pursuant to Legislative Decree 231/2001</u>	The same penalties apply as those provided for in respect of the cases referred to in the aforementioned articles.
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Tourist initiatives aimed at the exploitation of child prostitution (Article 600-quinquies of the criminal code)

Anyone who organises or propagates trips aimed at the exploitation of prostitution activities to the detriment of minors or in any case including such activities shall be punished by imprisonment from six to twelve years and a fine ranging from EUR 15,493 to EUR 154,937 [Penal Code 600-sexies].

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Trafficking in persons (Article 601 of the criminal code)

A sentence of eight to twenty years' imprisonment shall be imposed on anyone who recruits, introduces into the territory of the State, transports, transfers authority over, harbours one or more persons who find themselves in the conditions referred to in Article 600, or, carries out the same conduct on one or more persons, by means of deceit, violence, threat abuse of authority or taking advantage of a situation of vulnerability, physical or mental inferiority or need, or by promising or giving money or other advantages to the person having authority over them, in order to induce or compel them to work, to engage in sexual or begging activities or in any case to engage in illegal activities involving their exploitation or to submit to the removal of organs.

The same punishment shall be imposed on any person who, even outside the manner referred to in the first paragraph, engages in the conduct referred to therein against a person under the age of majority.

The punishment for the master or officer of the national or foreign ship, who commits any of the acts provided for in the first or second paragraph or contributes to them, shall be increased by up to one third.

The member of the crew of a national or foreign ship destined, prior to departure or in the course of navigation, to be trafficked shall be punished, even if no act provided for in the first or second paragraph or slave trade has been committed, by imprisonment of three to ten years.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

Purchase and sale of slaves (Article 602 of the criminal code)

Whoever, outside the cases referred to in Article 601, purchases or disposes of a person who is in one of the conditions referred to in Article 600 is liable to imprisonment for a term of eight to twenty years.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

Illegal intermediation and exploitation of labour (Article 603-bis of the criminal code)

Unless the act constitutes a more serious offence, a term of imprisonment of between one and six years and a fine of between EUR 500 and EUR 1,000 for each worker recruited shall be imposed on any person:

- 1) recruits labour for the purpose of assigning them to work for third parties under exploitative conditions, taking advantage of the workers' state of need;
- 2) uses, hires or employs labour, including through the intermediary activity referred to in paragraph 1), subjecting workers to exploitative conditions and taking advantage of their state of need.

If the acts are committed by means of violence or threats, the penalty is imprisonment for a term of five to eight years and a fine of between EUR 1,000 and EUR 2,000 for each recruited worker.

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

- 1) the repeated payment of remuneration in a manner manifestly at variance with the national or territorial collective agreements concluded by the most representative trade unions at national level, or in any event disproportionate to the quantity and quality of the work performed;
- 2) repeated violation of the regulations on working time, rest periods, weekly rest, compulsory leave, holidays;
- 3) the existence of violations of occupational health and safety regulations;
- 4) the subjection of the worker to degrading working conditions, surveillance methods or housing situations.

They constitute a specific aggravating circumstance and entail an increase in the penalty from one third to one half:

- 1) the fact that the number of recruited workers exceeds three;
- 2) the fact that one or more of the recruited subjects are minors of non-working age;
- 3) having committed the act by exposing the exploited workers to situations of serious danger, having regard to the characteristics of the services to be performed and the working conditions.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

Solicitation of minors (Article 609-undecies of the criminal code)

Whoever, with a view to committing the offences referred to in Articles 600, 600-bis, 600-ter and 600-quater, including those relating to pornographic material referred to in Article 600-quater.1, 600-quinquies, 609-bis, 609-quater, 609-quinquies and 609-octies, solicits a minor under the age of sixteen years, shall be punished, if the act does not constitute a more serious offence, by imprisonment of from one to three years. Solicitation is understood to be any act aimed at gaining the trust of a minor through artifice, flattery or threats made also through the use of the Internet or other networks or means of communication.

The penalty is increased:

- 1) if the offence is committed by several persons together;
- 2) if the offence is committed by a person who is a member of a criminal association and for the purpose of facilitating its activities;
- 3) if, due to the repetition of the conduct, serious harm is caused to the child;

4) if the child's life is in danger as a result.

Sexual violence (Article 609-bis of the criminal code)

Whoever, by means of violence or threats or by abuse of authority, forces someone to perform or undergo sexual acts shall be punished by imprisonment of five to ten years.

The same punishment applies to anyone who induces someone to perform or undergo sexual acts:

- 1) abusing the physical or mental inferiority of the offended person at the time of the act;
- 2) misleading the offended person by substituting himself for another person.

In cases of lesser seriousness, the penalty is reduced by an amount not exceeding two thirds [penal code 602-bis, 734-bis; penal code 392, 398].

Sexual acts with a minor (Article 609-quater of the criminal code)

The penalty laid down in Article 609-bis shall be imposed on anyone who, outside the cases provided for in that Article, engages in sexual acts with a person who, at the time of the act

- 1) has not yet reached the age of fourteen;
- 2) has not attained the age of sixteen years, when the offender is an ascendant, a parent, including an adoptive parent, or a cohabiting parent, a guardian, or another person to whom, for reasons of care, education, supervision or custody, the child is entrusted or who has a cohabiting relationship with the child.

Apart from the cases provided for in Article 609-bis, an ascendant, parent, including an adoptive parent, or cohabiting parent, guardian, or other person to whom, for reasons of care, education, supervision or custody, the child is entrusted, or who has a cohabiting relationship with the child, who, with abuse of the powers connected with his or her position, engages in sexual acts with a child who has reached the age of sixteen years, shall be punished by imprisonment of three to six years. Apart from the cases provided for in the preceding paragraphs, any person who engages in sexual activities with a child who has reached the age of fourteen years, abusing the trust placed in the child or the authority or influence exercised over him or her by reason of his or her position or office held or family, domestic, employment, cohabitation or hospitality relationships, shall be punished by imprisonment of up to four years.

The penalty is increased:

- 1) if the performance of sexual acts with the child under the age of 14 takes place in exchange for money or any other benefit, even if only promised;
- 2) if the offence is committed by several persons together;
- 3) if the offence is committed by a person who is a member of a criminal association and for the purpose of facilitating its activities;
- 4) if, due to the repetition of the conduct, serious harm is caused to the child;
- 5) if the child's life is in danger as a result.

A minor who, outside the cases provided for in Article 609-bis, engages in sexual acts with a minor who has reached the age of thirteen shall not be punishable if the difference in age between the subjects is no more than four years.

In cases of lesser gravity, the penalty is reduced by an amount not exceeding two thirds.

The penalty referred to in Article 609-ter, second paragraph, shall apply if the offended person has not reached the age of ten years [penal code 602-bis, 734-bis; penal code 392, 398].

Bribery of a minor (Art. 609-quinquies of the criminal code)

Whoever commits sexual acts in the presence of a person under the age of fourteen, in order to have that person witness them, shall be punished by imprisonment of one to five years.

Unless the act constitutes a more serious offence, the same punishment as in the first paragraph shall apply to any person who makes a person under the age of 14 years witness sexual acts or shows pornographic material to that person for the purpose of inducing him to perform or undergo sexual acts.

The penalty is increased:

- a) if the offence is committed by several persons together;
- b) if the offence is committed by a person who is a member of a criminal association and for the purpose of facilitating its activities;
- c) if the offence is committed with serious violence or if serious harm is caused to the child as a result of repeated conduct.

(c-bis) if the child's life is in danger as a result of the act.

The penalty is increased by up to half when the offender is the ascendant, the parent, including an adoptive parent, or the cohabiting parent, the guardian, or another person to whom, for reasons of care, education, instruction, supervision or custody, the child is entrusted, or who has a stable cohabiting relationship with the child [penal code 602-bis, 734-bis; penal code 392].

Group sexual assault (Art. 609-octies of the criminal code)

Group sexual violence consists of the participation by several persons in a group in acts of sexual violence as referred to in Article 609-bis.

Anyone committing acts of group sexual violence shall be punished by imprisonment of six to twelve years. The penalty is increased if any of the aggravating circumstances provided for in Article 609-ter apply.

The penalty is reduced for the participant whose work was of minimum importance in the preparation or execution of the offence. The penalty is also reduced for a person who has been determined to commit the offence when the conditions laid down in numbers 3) and 4) of the first paragraph and in the third paragraph of Article 112 are met [penal code 602-bis, 734-bis; penal code 392, 398].

<u>Pecuniary Penalty</u>	200 to 700 quotas
<u>Interdictory sanction</u>	No

OFFENCES OF ABUSE OR UNLAWFUL DISCLOSURE OF INSIDE INFORMATION AND MARKET MANIPULATION (ARTICLE 25-SEXIES)

Abuse or unlawful communication of inside information. Recommending or inducing others to commit insider dealing (Article 184 T.U.F.)

1. A term of imprisonment ranging from two to twelve years and a fine ranging from EUR 20,000 to EUR 3,000,000 shall be imposed on any person who, being in possession of inside information by virtue of his membership of the administrative, management or supervisory bodies of the issuer, his participation in the capital of the issuer, or by virtue of his occupation, profession or function, including public office, or office:

- a) buys, sells or carries out other transactions, directly or indirectly, for its own account or for the account of a third party, in financial instruments using such information;
- b) discloses such information to others outside the normal course of employment, profession, function or office or a market survey carried out pursuant to Article 11 of Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014;
- c) recommends or induces others, on the basis of such information, to carry out any of the transactions referred to in subparagraph (a).

2. The same punishment as in subsection 1 shall apply to any person who, being in possession of inside information by reason of the preparation or execution of criminal activities, commits any of the acts referred to in subsection 1.

3. Apart from cases of complicity in the offences referred to in paragraphs 1 and 2, a term of imprisonment ranging from one year and six months to ten years and a fine ranging from EUR 20,000 to EUR 2,500,000 shall be imposed on any person who, being in possession of inside information for reasons other than those referred to in paragraphs 1 and 2 and knowing the privileged nature of such information, commits any of the acts referred to in paragraph 1.

4. In the cases referred to in paragraphs 1, 2 and 3, the penalty of a fine may be increased up to three times or up to the amount of ten times the proceeds or profit gained from the offence when, owing to the seriousness of the offence, the personal qualities of the offender or the amount of the proceeds or profit gained from the offence, it appears inadequate even if applied to the maximum.

5. The provisions of this Article shall also apply where the facts referred to in paragraphs 1, 2 and 3 relate to conduct or transactions, including bidding, relating to auctions on an auction platform licensed as a regulated market for emission allowances or other auctioned products related thereto, even where the auctioned products are not financial instruments within the meaning of Commission Regulation (EU) No 1031/2010 of 12 November 2010

Market Manipulation (Art. 185 T.U.F.)

1. Whoever spreads false news or carries out simulated transactions or other devices concretely capable of causing a significant alteration in the price of financial instruments, shall be punished by imprisonment of from one to six years and a fine of from e 20,000.00 to e 5,000,000.00.

1-bis. A person shall not be punishable who has committed the act by means of orders to trade or transactions carried out for legitimate reasons and in accordance with accepted market practices, within the meaning of Article 13 of Regulation (EU) No. 596/2014.

2. The judge may increase the fine up to three times or up to the greater amount of ten times the proceeds or profit made from the offence when, because of the seriousness of the offence, the personal qualities of the offender or the size of the proceeds or profit made from the offence, it appears inadequate even if applied at the maximum.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	No

OFFENCES COMMITTED IN VIOLATION OF THE RULES ON ACCIDENT PREVENTION AND HEALTH AND SAFETY AT WORK (ART. 25-SEPTIES)

Manslaughter (Article 589 of the Criminal Code)

Whoever culpably causes [penal code 43] the death of a person shall be punished by imprisonment of six months to five years.

If the offence is committed in violation of the rules for the prevention of accidents at work, the penalty is imprisonment for two to seven years.

If the offence is committed in the unauthorised exercise of a profession for which a special State licence or a health care art is required, the penalty is imprisonment for a term of three to ten years. In the event of the death of more than one person, or of the death of one or more persons and the injury of one or more persons, the penalty that should be imposed for the most serious of the violations committed shall be applied, increased by up to three times, but the penalty may not exceed fifteen years [Code of Criminal Procedure 235].

Sanctions for the employer and manager (Art. 55 Legislative Decree No. 81 of 9 April 2008)

1. An arrest from three to six months or a fine from EUR 2,792.06 to EUR 7,147.67 shall be imposed on the employer:

- for breach of Article 29(1);
- who fails to appoint the person in charge of the prevention and protection service pursuant to Article 17(1)(b) or for breach of Article 34(2).

2. In the cases provided for in subsection 1(a), a term of imprisonment of four to eight months shall apply if the breach is committed:

- in the holdings referred to in Article 31(6)(a), (b), (c), (d), (f) and (g);
- in companies in which activities are carried out that expose workers to biological risks referred to in Article 268(1)(c) and (d), explosive atmospheres, carcinogenic mutagens, and asbestos maintenance, removal disposal and remediation activities;
- for activities covered by Title IV characterised by the coexistence of several enterprises and where the presumed amount of work is not less than 200 man-days.

(omissis)

Method of carrying out the risk assessment (Art. 29 Legislative Decree No. 81 of 9 April 2008)

1. The employer carries out the assessment and draws up the document referred to in Article 17(1)(a), in cooperation with the person in charge of the prevention and protection service and the competent doctor, in the cases referred to in Article 41.

(omissis)

Unintentional bodily harm (Article 590(3) of the Criminal Code)

Whoever culpably causes personal injury to another person shall be punished by imprisonment of up to three months or a fine of up to EUR 309.

If the injury is serious, the punishment is imprisonment from one to six months or a fine from Euro 123 to Euro 619, if it is very serious [penal code 583], imprisonment from three months to two years or a fine from Euro 309 to Euro 1,239.

If the acts referred to in the second paragraph are committed in breach of the rules for the prevention of accidents at work, the punishment for serious injuries shall be imprisonment from three months to one year or a fine ranging from EUR 500 to EUR 2,000, and the punishment for very serious injuries shall be imprisonment from one to three years.

If the acts referred to in the second paragraph are committed in the unauthorised exercise of a profession for which a special State or health care art licence is required, the penalty for grievous bodily harm shall be imprisonment for a term of six months to two years and the penalty for grievous bodily harm shall be imprisonment for a term of one year and six months to four years.

In the case of injuries to more than one person, the penalty that should be imposed for the most serious of the violations committed shall be applied, increased by up to threefold; but the penalty of imprisonment may not exceed five years.

The offence is punishable on complaint by the offended person [penal code 120; penal code 336], except in the cases provided for in the first and second paragraphs, limited to acts committed in breach of the rules for the prevention of accidents at work or relating to occupational hygiene or which have resulted in an occupational disease.

Aggravating circumstances (Article 583 of the Criminal Code)

The personal injury is serious and imprisonment from three to seven years is applicable [penal code 29, 30, 32, 585]:

- if the act results in an illness endangering the life of the offended person, or an illness or inability to attend to ordinary occupations for a period exceeding forty days;
- if the act results in the permanent impairment of a sense or organ;

The personal injury is grievous, and imprisonment for a term of six to twelve years [penal code 585] shall apply, if the act results in such injury:

- an illness that is certainly or probably incurable;
- the loss of meaning;
- the loss of a limb, or a mutilation rendering the limb useless, or the loss of the use of an organ or the capacity to procreate, or a permanent and serious impairment of speech;
- deformation, i.e. permanent disfigurement of the face.

<u>Pecuniary Penalty</u>	100 to 250 quotas
<u>Interdictory sanction</u>	All (*)

OFFENCES OF RECEIVING STOLEN GOODS, MONEY LAUNDERING AND USE OF MONEY, GOODS OR BENEFITS OF UNLAWFUL ORIGIN, AND SELF LAUNDERING (ARTICLE 25-OCTIES)

Receiving stolen goods (Article 648 of the criminal code)

Apart from cases of complicity in the offence [penal code 110], whoever, in order to procure for himself/herself or for others a profit, acquires, receives or conceals money or things deriving from any offence, or in any case meddles in having them acquired, received or concealed, shall be punished by imprisonment of from two to eight years and a fine of from EUR 516 to EUR 10,329 [penal code 29, 32, 709, 712]. The punishment shall be increased when the act concerns money or things deriving from crimes of aggravated robbery pursuant to Article 628, third paragraph, aggravated extortion pursuant to Article 629, second paragraph, or aggravated theft pursuant to Article 625, first paragraph, no. 7-bis). The punishment shall be imprisonment for a term of between one and four years and a fine of between EUR 300 and EUR 6,000 when the offence concerns money or things deriving from an offence punishable by a term of imprisonment of a maximum of more than one year or a minimum of six months. The penalty is increased if the offence is committed in the exercise of a professional activity.

If the offence is of particular tenuousness, the penalty shall be imprisonment for a term of up to six years and a fine of up to EUR 1,000 in the case of money or things deriving from a crime, and imprisonment for a term of up to three years and a fine of up to EUR 800 in the case of money or things deriving from a contravention.

The provisions of this Article shall also apply when the perpetrator of the offence from which the money or things originate cannot be charged [penal code 85, 88, 91, 93, 96, 97] or is not punishable, or when there is no

condition of admissibility relating to that offence [penal code 45, 46, 47, 49, 50, 649].

Money laundering (Article 648-bis of the criminal code)

Apart from cases of complicity in the offence, anyone who replaces or transfers money, goods or other benefits resulting from an offence, or carries out other transactions in connection therewith, in such a way as to obstruct the identification of their criminal origin, shall be punished by imprisonment of four to twelve years and a fine of between EUR 5,000 and EUR 25,000.

The penalty shall be imprisonment for a term of between two and six years and a fine of between EUR 2,500 and EUR 12,500 when the offence concerns money or goods deriving from an offence punishable by a term of imprisonment of more than one year or a minimum of six months.

The penalty is increased when the act is committed in the exercise of a professional activity.

The penalty is reduced if the money, goods or other benefits originate from a crime for which the maximum term of imprisonment is less than five years. The last paragraph of Article 648 [penal code 648-quater] shall apply.

Use of money, goods or benefits of unlawful origin (Article 648-ter of the Criminal Code)

Whoever, outside the cases of complicity in the offence and the cases provided for in Articles 648 and 648-bis, uses in economic or financial activities money, goods or other utilities deriving from an offence, shall be punished by imprisonment for a term of four to twelve years and a fine ranging from EUR 5,000 to EUR 25,000.

The penalty shall be imprisonment for a term of between two and six years and a fine of between EUR 2,500 and EUR 12,500 when the offence concerns money or goods deriving from an offence punishable by a term of imprisonment of more than one year or a minimum of six months.

The penalty is increased when the act is committed in the exercise of a professional activity. The penalty shall be reduced in the case referred to in the fourth paragraph of Article 648.

The last paragraph of Article 648 [penal code 648-quater] applies.

Self money laundering (Article 648-ter.1 of the Criminal Code)

A sentence of two to eight years' imprisonment and a fine ranging from EUR 5,000 to EUR 25,000 shall be imposed on any person who, having committed or having conspired to commit a crime, uses, substitutes, transfers, in economic, financial, entrepreneurial or speculative activities, the money, goods or other utilities deriving from the commission of such crime, in such a way as to concretely hinder the identification of their criminal origin.

The penalty shall be imprisonment for a term of between one and four years and a fine ranging from EUR 2,500 to EUR 12,500 when the offence concerns money or things deriving from an offence punishable by imprisonment for a maximum of more than one year or a minimum of more than six months.

The penalty is reduced if the money, goods or other benefits originate from an offence for which the maximum term of imprisonment is less than five years.

In any case, the penalties provided for in the first paragraph shall apply if the money, goods or other benefits originate from an offence committed under the conditions or for the purposes referred to in Article 416-bis.1.

Apart from the cases referred to in the preceding paragraphs, conduct whereby the money, goods or other benefits are intended for mere personal use or enjoyment shall not be punishable.

The penalty is increased when the acts are committed in the exercise of a banking or financial activity or other professional activity.

The punishment is reduced by up to one half for those who have taken effective steps to prevent the conduct from being carried out to further consequences or to ensure the evidence of the offence and the identification of assets, money and other utilities derived from the offence.

The last paragraph of Article 648 applies.

<u>Pecuniary Penalty</u>	200 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

OFFENCES RELATING TO NON-CASH PAYMENT INSTRUMENTS (ARTICLE 25-OCTIES.1)

Undue use and falsification of non-cash payment instruments (Article 493-ter of the criminal code)

Anyone who, in order to gain profit for himself or for others, unduly uses credit or payment cards, or any other similar document enabling the withdrawal of cash or the purchase of goods or the provision of services, or any other non-cash payment instrument, without being the holder thereof, shall be punished with imprisonment from one to five years and with a fine ranging from EUR 310 to EUR 1,550. The same punishment shall apply to any person who, in order to gain profit for himself or others, forges or alters the instruments or documents referred to in the first sentence, or possesses, disposes of or acquires such instruments or documents of unlawful origin or in any case forged or altered, or payment orders produced with them.

In case of conviction or application of the penalty upon request of the parties pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in the first paragraph, the confiscation of the things that served or were intended to commit the offence, as well as of the profit or product, shall be ordered, unless they belong to a person not involved in the offence, or when this is not possible, the confiscation of goods, sums of money and other utilities the offender has at his disposal for a value corresponding to such profit or product.

Instruments seized for the purpose of confiscation as referred to in the second paragraph, in the course of forensic operations, shall be entrusted by the judicial authority to the law enforcement agencies requesting them.

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Possession and distribution of computer equipment , devices or programmes aimed at committing offences involving non-cash payment instruments (Article 493-quater of the criminal code)

Unless the act constitutes a more serious offence, any person who, in order to make use of them or to allow others to use them in the commission of offences concerning non-cash means of payment, manufactures, imports, exports, sells, transports, distributes, makes available or in any way procures for himself or to other equipment, devices or computer programmes which, owing to their technical and constructional characteristics or design, are primarily constructed for the commission of such offences, or are specifically adapted for the same purpose, shall be punished with imprisonment of up to two years and a fine of up to EUR 1,000. In the event of conviction or application of the penalty upon request of the parties pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in the first paragraph, the confiscation of the aforementioned equipment, devices or computer programmes shall always be ordered, as well as the confiscation of the profit or product of the offence or, when this is not possible, the confiscation of goods, sums of money and other utilities the offender has at his disposal for a value corresponding to such profit or product.

Computer fraud (Article 640-ter of the criminal code)

Whoever, by altering in any way the operation of a computer or telecommunication system or by intervening without right in any way on data, information or programmes contained in a computer or telecommunication system or pertaining to it, procures for himself or others an unjust profit to the detriment of others, shall be punished by imprisonment of from six months to three years and a fine of from EUR 51 to EUR 1,032. The punishment shall be imprisonment for a term of between one and five years and a fine ranging from EUR 309 to EUR 1,549 if one of the circumstances envisaged in number 1) of the second paragraph of Article 640 applies, or if the act results in a transfer of money, monetary value or virtual currency or is committed with abuse of the role of system operator.

The penalty is imprisonment for two to six years and a fine ranging from EUR 600 to EUR 3,000 if the offence is committed by theft or misuse of a digital identity to the detriment of one or more persons. The offence shall be punishable on complaint by the offended person, unless any of the circumstances referred to in the second and third subsections or any of the circumstances provided for in Article 61(1)(5), limited to having taken advantage of personal circumstances, also with reference to age, and (7), apply.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	All (*)

It also includes any other offence against public faith, against property or which in any event offends property provided for in the Criminal Code (see table below), when it relates to non-cash payment instruments (*Article 25g(1)(2)*).

<u>Crime punishable by imprisonment of less than ten years</u>	<p>Book Two, Title VII, Chapter I (Articles 453 to 464 of the criminal code)</p> <p>Book Two, Title VII, Chapter II (Articles 467 - 474 of the criminal code)</p> <p>Second Book, Title VII, Chapter III (arts. 476 - 493-quater criminal code)</p> <p>Second Book, Title VII, Chapter (Articles 494 - 497-ter of the criminal code)</p> <p>Book Two, Title XIII, Chapter I (Articles 624 to 639 of the Criminal Code, excluding Article 630)</p> <p>Second Book, Title XIII, Chapter II (Articles 640 - 648-ter.1 of the criminal code)</p>	<u>Pecuniary Penalty</u>	100 to 500 quotas	<u>Interdictory sanction</u>	All (*)
<u>Crime punishable by imprisonment of more than ten years</u>	<p>Article 453 of the criminal code.</p> <p>Article 458 of the criminal code</p> <p>Article 497-bis of the criminal code</p> <p>Article 497-ter of the criminal code</p> <p>Article 624-bis of the criminal code</p> <p>Article 625 of the criminal code</p> <p>Article 628 of the criminal code.</p> <p>Article 629 of the criminal code</p> <p>Article 630 of the criminal code</p> <p>Article 644 of the criminal code</p> <p>Article 648-bis of the criminal code</p> <p>Article 648-ter of the criminal code</p>	<u>Pecuniary Penalty</u>	300 to 800 quotas	<u>Interdictory sanction</u>	All (*)

OFFENCES AGAINST COPYRIGHT (ART. 25-NOVIES)

Article 171(1)(a-bis) and (3) L. 633/1941

Without prejudice to the provisions of Article 171-bis and Article 171-ter, a fine ranging from EUR 51 to EUR

2.065 anyone without right, for any purpose and in any form:

(...omissis...)

(a-bis) makes available to the public, by means of a telematic network system, by means of connections of any kind, a protected intellectual work, or part thereof;

(...omissis...)

The penalty shall be imprisonment of up to one year or a fine of not less than EUR 516 if the offences referred to above are committed on another person's work not intended for publicity, or by usurping the authorship of the work, or by deforming, mutilating or otherwise modifying the work, if the author's honour or reputation is offended.

Article 171-bis L. 633/1941

1. Anyone who unlawfully duplicates, for profit, computer programmes or for the same purposes imports, distributes, sells, possesses for commercial or entrepreneurial purposes or leases programmes contained in media not marked by the Italian Authors' and Publishers' Association (SIAE), shall be liable to imprisonment for a term of between six months and three years and a fine of between EUR 2,582 and EUR

15,493. The same penalty shall apply if the act concerns any means intended solely to enable or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer program. The punishment shall not be less than a minimum of two years imprisonment and a fine of EUR 15,493 if the offence is of significant gravity.

2. Whoever, in order to gain profit, on media not marked SIAE reproduces, transfers to another medium, distributes, communicates, presents or demonstrates in public the contents of a database in breach of the provisions of Articles 64-quinquies and 64-sexies, or performs the extraction or reuse of the database in breach of the provisions of Articles 102-bis and 102-ter, or distributes, sells or rents out a database, shall be subject to a term of imprisonment from six months to three years and a fine ranging from EUR 2582 to EUR 15,493. The punishment is not less than a minimum of two years' imprisonment and a fine of EUR 15,493 if the offence is particularly serious.

Article 171-ter L. 633/1941

1. If the offence is committed for non-personal use, a term of imprisonment from six months to three years and a fine ranging from EUR 2,582 to EUR 15,493 shall be imposed on any person who makes a profit:

a) Unlawfully duplicates, reproduces, transmits or publicly broadcasts by any process, in whole or in part, an original work intended for the television, cinema, sale or rental circuit, discs, tapes or similar supports or any other support containing phonograms or videograms of musical, cinematographic or similar audiovisual works or sequences of moving images;

b) Unlawfully reproduces, transmits or disseminates in public, by any process, literary, dramatic, scientific or didactic, musical or dramatic-musical, or multimedia works or parts thereof, even if they are included in collective or composite works or databases;

c) while not having taken part in the duplication or reproduction, introduces into the territory of the State, holds for sale or distribution, distributes, places on the market, rents or otherwise disposes of for any reason, projects in public, broadcasts by means of television by any process whatsoever, broadcasts by means of radio, or plays in public the unauthorised duplications or reproductions referred to in subparagraphs (a) and (b);

d) holds for sale or distribution, markets, sells, rents, disposes of for any reason, projects in public, broadcasts by radio or television by any process, video cassettes, music cassettes, any medium containing phonograms or videograms of musical works cinematographic or audiovisual works or sequences of moving images, or any other support for which the affixing of a mark by the Italian Authors' and Publishers' Society (SIAE) is prescribed under this law, without the same mark or with a counterfeit or altered mark;

e) in the absence of an agreement with the lawful distributor, retransmits or disseminates by any means whatsoever an encrypted service received by means of apparatus or parts of apparatus capable of decoding conditional access transmissions;

f) introduces into the territory of the State, holds for sale or distribution, distributes, sells, leases, transfers for any reason, commercially promotes, installs devices or elements of special decoding allowing access to an encrypted service without payment of the fee due;

f-bis) manufactures, imports, distributes, sells, rents, disposes of for any reason, advertises for sale or rent, or possesses for commercial purposes, equipment, products or components or performs services which have the prevalent purpose or commercial use of circumventing effective technological measures referred to in Article 102-*quater* or are principally designed, produced, adapted or performed with the purpose of enabling or facilitating the circumvention of the aforesaid measures. Technological measures include those applied, or which remain, following the removal of the said measures as a consequence of the voluntary initiative of the owners of the rights or of agreements between the latter and the beneficiaries of exceptions, or following the enforcement of administrative or judicial authority orders;

(h) unlawfully removes or alters the electronic information referred to in Article 102-*quinquies*, or distributes, imports for distribution purposes, broadcasts by radio or television, communicates or makes available to the public works or other protected material from which such electronic information has been removed or altered.

2. A term of imprisonment from one to four years and a fine ranging from EUR 2,582 to EUR 15,493 shall be imposed on any person:

a) Unlawfully reproduces, duplicates, transmits or disseminates, sells or otherwise places on the market, transfers for any reason or unlawfully imports more than 50 copies or specimens of works protected by copyright and related rights;

(a-bis) in violation of Article 16, for the purpose of gain, communicates to the public by placing it in a system of telematic networks, by means of concessions of any kind, an original work protected by copyright, or part of it;

) by engaging in the entrepreneurial activity of reproduction, distribution, sale or marketing, importation of works protected by copyright and related rights, is guilty of the acts referred to in paragraph 1;

b) promotes or organises the unlawful activities referred to in paragraph 1.

3. The penalty is reduced if the offence is particularly trivial.

4. Conviction for one of the offences provided for in paragraph 1 entails:

a) the application of the accessory penalties referred to in Articles 30 and 32-*bis* of the Criminal Code;

b) the publication of the judgment pursuant to Article 36 of the Criminal Code;

c) the suspension for a period of one year of the broadcasting concession or authorisation to engage in production or commercial activity.

5. The amounts resulting from the application of the fines provided for in the preceding paragraphs shall be paid to the National Welfare and Assistance Organisation for Painters and Sculptors, Musicians, Writers and Dramatic Authors.

Article 171-*septies* L. 633/1941

1. The penalty of Article 171-*ter*(1) also applies:

a) to the producers or importers of the media not subject to the marking referred to in Article 181-*bis*, who do not communicate to the SIAE within thirty days from the date of placing on the market in the national territory or of importation the data necessary for the unambiguous identification of the media;

b) unless the act constitutes a more serious offence, to anyone who falsely declares that he has fulfilled the obligations referred to in Article 181-*bis*(2) of this Law.

Article 171-*octies* L. 633/1941

1. Unless the act constitutes a more serious offence, anyone who fraudulently produces, offers for sale, imports, promotes, installs, modifies, uses for public and private use apparatuses or parts of apparatuses for the decoding of audiovisual transmissions with conditional access broadcast over the air, by satellite, by cable, in both analogue and digital form, shall be punished with imprisonment from six months to three years and with a fine ranging from EUR 2,582 to EUR 25,822. Conditional access means all audiovisual signals transmitted by Italian or foreign broadcasters in such a form as to make them visible exclusively to closed groups of users selected by the entity broadcasting the signal, irrespective of the imposition of a fee for the use of such service.

The penalty is not less than two years' imprisonment and a fine of EUR 15,493 if the offence is of significant gravity.

Art. 174-*quinquies* L. 633/1941

1. When prosecuting for any of the non-negligent offences provided for in this Section committed within the framework of a business establishment or an activity subject to authorisation, the Public Prosecutor shall notify the Quaestor, indicating the elements useful for the adoption of the measure referred to in subsection 2.

2. After assessing the elements indicated in the notice referred to in paragraph 1, the Questore, having heard the persons concerned, may order, by reasoned order, the suspension of the establishment or activity for a period of not less than fifteen days and not more than three months, without prejudice to any criminal seizure that may have been adopted.

3. In the event of conviction for any of the offences referred to in subsection 1, the temporary cessation of the exercise or activity for a period of three months to one year, counting the duration of the suspension ordered pursuant to subsection 2, shall always be ordered as an ancillary administrative sanction. Article 24 of Law No. 689 of 24 November 1981 shall apply. In the event of a specific repeat offence, the business licence or authorisation to conduct the activity shall be revoked.

4. The provisions set forth in this article shall also apply to development and printing, synchronisation and post-production, as well as mastering, printing and any other industrial production activities related to the production of counterfeit media and to broadcasting or reception centres for television programmes. The facilities referred to in Article 45 of Law no. 1213 of 4 November 1965, as amended, are suspended in the event of criminal prosecution; if there is a conviction, they are revoked and cannot be granted again for at least two years.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	All (*)

OFFENCES AGAINST THE ADMINISTRATION OF JUSTICE (ARTICLE 25-DECIES)

Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the criminal code):

Unless the act constitutes a more serious offence, whoever, by means of violence or threats, or by offering or promising money or other benefits, induces a person called upon to make before the judicial authorities statements that may be used in criminal proceedings, when that person has the right to remain silent, not to make statements or to make false statements, shall be punished by imprisonment of from two to six years.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

ENVIRONMENTAL OFFENCES (ARTICLE 25-UNDECIES)

Killing, destroying, capturing, taking or keeping specimens of protected wild animal or plant species (Article 727-bis of the criminal code):

Unless the act constitutes a more serious offence, anyone who, outside the permitted cases, kills, takes or holds specimens belonging to a protected wild animal species shall be punished by a term of imprisonment of between one and six months or a fine of up to EUR 4,000, except in cases where the action concerns a negligible quantity of such specimens and has a negligible impact on the conservation status of the species. Anyone who, outside the permitted cases, destroys, takes or holds specimens belonging to a protected wild plant species shall be punished by a fine of up to EUR 4,000, except in cases where the action concerns a negligible quantity of such specimens and has a negligible impact on the conservation status of the species.

Amendments to the Criminal Code (Art. 1 par. 2 Legislative Decree No. 121 of 7 July 2011)

(...omissis...)

2. For the purposes of the application of Article 727-bis of the Penal Code, protected wild animal or plant species means those listed in Annex IV to Directive 92/43/EEC and Annex I to Directive 2009/147/EC.

<u>Pecuniary Penalty</u>	100 to 250 quotas
<u>Interdictory sanction</u>	No

Destruction or deterioration of habitats within a protected site (Article 733-bis of the criminal code):

1. Whoever, outside the permitted cases, destroys a habitat within a protected site or in any case deteriorates it, thus jeopardising its state of conservation, shall be punished with imprisonment of up to eighteen months and a fine of not less than EUR 3,000.

2. For the purposes of the application of Article 727-bis of the Criminal Code, protected wild animal or plant species are those listed in Annex IV of Directive 92/43/EC and Annex I of Directive 2009/147/EC.

3. For the purposes of the application of Article 733-bis of the Penal Code, 'habitat within a protected site' means any habitat of species for which an area is classified as a special protection area pursuant to Article 4(1) or (2) of Directive 2009/147/EC, or any natural habitat or habitat of species for which a site is designated as a special area of conservation pursuant to Article 4(4) of Directive 92/43/EC.

Amendments to the Criminal Code (Art.1 paragraph 3 Legislative Decree 121 of 7 July 2011)

(...omissis...)

3. For the purposes of the application of Article 733-bis of the Penal Code, 'habitat within a protected site' means any habitat of species for which an area is classified as a special protection area pursuant to Article 4(1) or (2) of Directive 2009/147/EC, or any natural habitat or habitat of species for which a site is designated as a special area of conservation pursuant to Article 4(4) of Directive 92/43/EEC.

<u>Pecuniary Penalty</u>	150 to 250 quotas
<u>Interdictory sanction</u>	No

Environmental pollution (Article 452-bis of the criminal code):

A term of imprisonment of two to six years and a fine of between EUR 10,000 and EUR 100,000 shall be imposed on any person who unlawfully causes significant and measurable impairment or deterioration:

1. water or air, or of large or significant portions of the soil or subsoil;

2. of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna. When the pollution is produced in a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or to the detriment of protected animal or plant species, the penalty is increased.

<u>Pecuniary Penalty</u>	250 to 600 quotas
<u>Interdictory sanction</u>	All (*)

Environmental disaster (Article 452-quater of the criminal code):

Outside the cases provided for in Article 434, anyone who unlawfully causes an environmental disaster shall be punished by imprisonment of five to fifteen years. The following constitute an environmental disaster alternatively

- 1) the irreversible alteration of the balance of an ecosystem;
 - 2) alteration of the balance of an ecosystem whose elimination is particularly costly and can only be achieved by exceptional measures;
 - 3) the offence to public safety by reason of the importance of the act in terms of the extent of the impairment or its damaging effects or the number of persons offended or exposed to danger.
- When the disaster is produced in a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or in damage to protected animal or plant species, the penalty is increased.

<u>Pecuniary Penalty</u>	400 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Culpable offences against the environment (Article 452-quinquies of the Criminal Code):

If any of the acts referred to in Articles 452-bis and 452-quater is committed through negligence, the penalties provided for in those Articles shall be reduced by between one third and two thirds.

If the commission of the acts referred to in the preceding paragraph results in the danger of environmental pollution or environmental disaster, the penalties shall be further reduced by a third.

<u>Pecuniary Penalty</u>	200 to 500 quotas
<u>Interdictory sanction</u>	No

Trafficking and abandonment of highly radioactive material (Article 452-sexies of the criminal code):

Unless the act constitutes a more serious offence, a term of imprisonment from two to six years and a fine ranging from EUR 10,000 to EUR 50,000 shall be imposed on any person who unlawfully disposes of, purchases, receives, transports, imports, exports, procures for others, possesses, transfers, abandons or disposes of highly radioactive material.

The penalty referred to in the first paragraph shall be increased if the act results in the danger of impairment or deterioration:

- 1) water or air, or of large or significant portions of the soil or subsoil;
- 2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna.

If the act results in danger to life or limb, the penalty shall be increased by up to half.

<u>Pecuniary Penalty</u>	250 to 600 quotas
<u>Interdictory sanction</u>	No

Aggravating circumstances (Article 452-octies of the Criminal Code):

When the association referred to in Article 416 is directed, exclusively or concurrently, towards committing one of the offences provided for in this title, the penalties provided for in Article 416 shall be increased.

When the association referred to in Article 416-bis is aimed at committing any of the offences provided for in this title or at acquiring the management or in any case the control of economic activities, concessions, authorisations, contracts or public services in the environmental field, the penalties provided for in Article 416-bis are increased.

The penalties referred to in the first and second paragraphs shall be increased by between one third and one half if the association includes public officials or persons in charge of a public service who perform functions or provide services in environmental matters.

<u>Pecuniary Penalty</u>	300 to 1.000 quotas
<u>Interdictory sanction</u>	No

Industrial waste water discharges - Criminal sanctions (Article 137(2), (3), (5), (11) and (13) Legislative Decree of 3 April 2006, n. 152):

1. Except for the cases sanctioned pursuant to Article 29-quater, paragraph 1, whoever opens or in any case carries out new discharges of industrial waste water without authorisation, or continues to carry out or maintain such discharges after the authorisation has been suspended or revoked, shall be punished with imprisonment from two months to two years or with a fine ranging from EUR 1,500 to EUR 10,000.

(...omissis...)

2. When the conduct described in subsection 1 concerns the discharge of industrial waste water containing the dangerous substances included in the families and groups of substances listed in Tables 5 and 3/A of Annex 5 to Part Three of this Decree, the penalty is imprisonment from three months to three years and a fine from EUR 5,000 to EUR 52,000.

3. Whoever, outside the cases set forth in paragraph 5 or in Article 29-quater, paragraph 3, discharges industrial waste waters containing the hazardous substances included in the families and groups of substances indicated in Tables 5 and 3/A of Annex 5 to Part Three of this Decree without complying with the requirements of the authorisation, or with the other requirements of the competent authority pursuant to Articles 107, paragraph 1, and 108, paragraph 4, shall be punished with imprisonment up to two years.

(...omissis...)

5. Unless the deed constitutes a more serious offence, whoever, in relation to the substances indicated in table 5 of Annex 5 to the third part of this Decree, when discharging industrial waste waters, exceeds the limit values set forth in table 3 or, in case of discharge on the soil, in table 4 of Annex 5 to the third part of this Decree, or the more restrictive limits set forth by the regions or autonomous provinces or by the competent Authority pursuant to Article 107, paragraph 1, shall be punished with imprisonment up to two years and a fine ranging from Euro 3.000 to Euro 30,000. If the limit values set for the substances contained in table 3/A of the same Annex 5 are also exceeded, the imprisonment from six months to three years and a fine from EUR 6,000 to EUR 120,000 shall apply.

4. The sanctions referred to in subsection 5 shall also apply to the operator of urban waste water treatment plants who exceeds the limit values laid down in that subsection when discharging.

(...omissis...)

11. Anyone who fails to observe the prohibitions on discharge laid down in Articles 103 and 104 shall be punished by imprisonment of up to three years.

(...omissis...)

13. The penalty of imprisonment from two months to two years shall always be applicable if the discharge into the waters of the sea by ships or aircraft contains substances or materials for which a total prohibition of spillage is imposed pursuant to the provisions contained in the relevant international conventions in force and ratified by Italy, unless they are in such quantities as to be rendered rapidly harmless by the physical, chemical and biological processes occurring naturally in the sea and provided that prior authorisation is obtained from the competent authority.

(...omissis...)

Discharges on soil (Art. 103 Legislative Decree No. 152 of 3 April 2006)

1. Discharge onto the ground or into the surface layers of the subsoil is prohibited, with the exception of:

- a) for the cases provided for in Article 100(3);
- b) for flood drains serving sewerage networks;
- c) for urban and industrial waste water discharges for which it has been ascertained that it is technically impossible or excessively onerous, in view of the environmental benefits achievable, to discharge into surface water bodies, provided that they comply with the criteria and emission limit values set for this purpose by the regions pursuant to Article 101, paragraph 2. Until new regional regulations are issued, the emission limit values of Table 4 of Annex 5 to Part III of this Decree shall apply;

d) for discharges of water from the processing of natural rock as well as from mineral washing plants, provided that the relevant sludges consist exclusively of water and natural aggregates and do not cause damage to aquifers or soil instability;

e) for rainwater discharges into separate sewer systems;

f) for water deriving from the overflow of water reservoirs, maintenance operations of drinking water networks and maintenance of aqueduct wells.

2. Outside the hypotheses foreseen by subsection 1, the existing discharges on the ground must be conveyed into surface water bodies, sewerage systems or intended for re-use in compliance with the prescriptions established by the decree mentioned in article 99, subsection 1. In the event of non-compliance with the aforementioned obligations, the discharge authorisation shall be considered revoked for all intents and purposes.

3. The discharges referred to in letter c) of paragraph 1 must comply with the limits of Table 4 of Annex 5 to part three of this decree. In any case, the prohibition of discharges to the soil of the substances indicated in point 2.1 of Annex 5 to Part Three of this Decree remains in force.

Discharges into the subsoil and groundwater (Art. 104 Legislative Decree No. 152 of 3 April 2006)

1. Direct discharge into the groundwater and subsoil is prohibited.

2. By way of derogation from subsection 1, the competent authority, after prior investigation, may authorise discharges into the same aquifer of water used for geothermal purposes, seepage water from mines or quarries, or water pumped in the course of certain civil engineering works, including that of heat exchangers.

3. Notwithstanding the provisions of paragraph 1, in the case of sea deposits, the Ministry for the Environment and the Protection of the Land and Sea, in agreement with the Ministry for Economic Development and, in the case of land deposits, without prejudice to the competencies of the Ministry for Economic Development in the field of research and production of liquid and gaseous hydrocarbons the regions may authorise the discharge of waters resulting from the extraction of hydrocarbons in the deep geological units from which the same hydrocarbons were extracted or in units having the same characteristics which contain, or have contained, hydrocarbons, indicating the modalities of the discharge. The discharge must not contain other waste water or other dangerous substances other than those resulting from the separation of hydrocarbons in terms of quality and quantity. The relevant permits shall be issued with the prescription of the technical precautions necessary to ensure that the discharge waters cannot reach other water systems or harm other ecosystems.

4. By way of derogation from the provisions of paragraph 1, the competent authority, after prior investigation also aimed at verifying the absence of foreign substances, may authorise the discharge into the same water table of the water used for washing and processing aggregates, provided that the relevant sludge is exclusively made up of water and natural aggregates and its discharge does not cause damage to the water table. To this end, the competent regional environmental protection agency (ARPA), at the expense of the party requesting the authorisation, ascertains the quantitative and qualitative characteristics of the sludge and the absence of possible damage to the water table, expressing a binding opinion on the request for authorisation of the discharge.

4- bis. Without prejudice to the prohibition laid down in subsection 1, the competent authority may, in order to achieve the quality objective for bodies of groundwater, authorise the artificial recharge or augmentation of bodies of groundwater, in accordance with the criteria laid down by decree of the Ministry for the Environment and Protection of Land and Sea. The water used may be of surface or groundwater origin, provided that the use of the source does not compromise the achievement of the environmental objectives set for the source or groundwater body being recharged or augmented. These measures are reviewed periodically and updated when necessary within the framework of the Protection Plan and Management Plan.

5. For the prospection, exploration and production activities of liquid or gaseous hydrocarbons in the sea, the direct discharge of water into the sea takes place in accordance with the procedures established by the Minister for the Environment and the Protection of Land and Sea by means of his own decree, provided that the concentration of mineral oils is less than 40 mg/l. Direct discharge into the sea is progressively replaced by injection or re-injection into deep geological units, as soon as wells that are no longer productive and suitable for injection or re-injection are available, and must in any case take place in compliance with the provisions of paragraphs 2 and 3.

5- bis. Notwithstanding the provisions of paragraph 1, the injection of carbon dioxide streams for storage purposes into geological formations with no fluid exchange with other formations that for natural reasons are permanently unsuitable for other purposes is permitted, provided that the injection is carried out in accordance with the legislative decree transposing Directive 2009/31/EC on the geological storage of carbon dioxide.

6. The Ministry of the Environment and Protection of the Land and Sea, when authorising the discharge into deep geological units referred to in subsection 3, also authorises direct discharge into the sea, in accordance with the procedures set forth in subsections 5 and 7, for the following cases

a) for the excess fraction of water if the capacity of the injector or re-injector well is not sufficient to ensure the receipt of all the water resulting from the extraction of hydrocarbons;

for as long as is necessary to carry out ordinary and extraordinary maintenance to ensure the proper functionality and safety of the system consisting of the well and the injection or re-injection plant.

7. The direct discharge into the sea of the waters referred to in paragraphs 5 and 6 is authorised subject to the presentation of a monitoring plan aimed at verifying the absence of danger to water and aquatic ecosystems.

8. With the exception of the cases provided for in paragraphs 2, 3, 5 and 7, existing and duly authorised discharges into the subsoil and groundwater must be channelled into surface water bodies or intended, where possible, for recycling, reuse or agronomic use. In the event of non-compliance with these obligations, the discharge authorisation is revoked.

8-bis. For interventions subject to a national or regional environmental impact assessment, the environmental authorisations referred to in paragraphs 5 and 7 shall be examined at the executive project level and issued by the same competent authority as the measure that concludes the environmental impact assessment procedure.

Discharges into sewerage systems (Art. 107 Legislative Decree No. 152 of 3 April 2006) 1. Without prejudice to the mandatory nature of the emission limit values set forth in Table 3/A of Annex 5 to Part Three of this Decree and, limited to the parameters set forth in Note 2 of Table 5 of the same Annex 5, in Table 3, industrial waste water discharges discharged into sewer systems are subject to the technical standards, to the regulatory prescriptions and to the limit values adopted by the competent ambit governing body on the basis of the characteristics of the plant, and in such a way as to ensure the protection of the receiving body of water as well as compliance with the discipline of urban waste water discharges defined pursuant to Article 101, paragraphs 1 and 2.

(...omissis...)

Discharges of hazardous substances (Art. 108 Legislative Decree No. 152 of 3 April 2006)

(...omissis...)

4. For the substances referred to in Table 3/A of Annex 5 to part three of this decree, deriving from the production cycles indicated in the same table, the authorisations also establish the maximum quantity of the substance expressed in units of weight per unit of characteristic element of the polluting activity, i.e. per raw material or per unit of product, in accordance with what is indicated in the same table. The discharges containing the hazardous substances referred to in paragraph 1 are subject to the requirements set forth in point 1.2.3. of Attachment 5 to the third part of this Decree.

<u>Pecuniary Penalty</u>	150 to 300 quotas
<u>Interdictory sanction</u>	All (*)

Unauthorised waste management activities (Article 256(1)(a) and (b), (3), (5), (6) first sentence of Legislative Decree No 152 of 3 April 2006):

1. Except for the cases sanctioned pursuant to Article 29-quater, paragraph 1, whoever carries out an activity of collection, transport, recovery, disposal, trade and intermediation of waste in the absence of the prescribed authorisation, registration or communication referred to in Articles 208, 209, 210, 211, 212, 214, 215 and 216 shall be punished:

- a) with a term of imprisonment from three months to one year or a fine from EUR 2,600 to EUR 26,000 for non-hazardous waste;
- b) with a term of imprisonment from six months to two years and a fine from EUR 2,600 to EUR 26,000 if hazardous waste is involved.

2. The penalties referred to in subsection 1 shall apply to the owners of undertakings and persons in charge of institutions who abandon or deposit waste in an uncontrolled manner or who discharge waste into surface or groundwater in breach of the prohibition laid down in Article 192(1) and (2).

3. Except for the cases sanctioned pursuant to Article 29-quater, paragraph 1, anyone who creates or operates an unauthorised landfill shall be punished with imprisonment from six months to two years and a fine ranging from EUR 2,600 to EUR 26,000. A term of imprisonment from one to three years and a fine ranging from EUR 5,200 to EUR 52,000 shall apply if the landfill is intended, even partially, for the disposal of hazardous waste. The sentence of conviction or the sentence issued pursuant to Article 444 of the Code of Criminal Procedure is followed by the confiscation of the area on which the unauthorised landfill is built, if owned by the perpetrator or by the co-participant in the offence, without prejudice to the obligations of reclamation or restoration of the state of the sites.

4. The penalties referred to in paragraphs 1, 2 and 3 shall be reduced by half in the event of non-compliance with the requirements contained in or referred to in the authorisations, as well as in the event of failure to comply with the requirements and conditions for registrations or notifications.

5. Whoever, in violation of the prohibition laid down in Article 187, carries out unauthorised activities of mixing waste, shall be punished as laid down in subsection 1(b).

6. Anyone who temporarily stores hazardous medical waste at the place of production, in breach of the provisions of Article 227(1)(b), shall be punished by arrest from three months to one year or by a fine ranging from EUR 2,600 to EUR 26,000. A fine ranging from EUR 2,600 to EUR 15,500 for quantities not exceeding two hundred litres or equivalent quantities shall applied.

(...omissis...)

Prohibition of mixing hazardous waste (Article 187 of Legislative Decree No 152 of 3 April 2006)

1. It is forbidden to mix hazardous waste with different hazardous characteristics or hazardous waste with non-hazardous waste. Mixing includes dilution of hazardous substances.

2. By way of derogation from subsection 1, the mixing of hazardous wastes that do not have the same hazardous characteristic with each other or with other wastes, substances or materials may be authorised pursuant to Articles 208, 209 and 211 provided that

- a) the conditions set out in Article 177(4) are met and the negative impact of waste management on human health and the environment is not increased;
- b) the blending operation is carried out by a n entity or undertaking that has obtained an authorisation pursuant to Articles 208, 209 and 211;
- c) the mixing operation complies with the best available techniques referred to in Article 183, paragraph 1(nn).

2-bis. The effects of existing authorisations relating to the operation of waste recovery or disposal facilities which provide for the mixing of special waste, permitted pursuant to this Article and to Annex G to Part Four of this Decree, in the texts in force prior to the date on which Legislative Decree No 205 of 3 December 2010 came into force, shall remain in force until such time as those authorisations are revised.

3. Without prejudice to the application of the specific sanctions and in particular those set forth in Article 256, paragraph 5, whoever violates the prohibition set forth in paragraph 1 is obliged to separate the mixed waste at his own expense, if technically and economically feasible and in compliance with the provisions of Article 177, paragraph 4.

<u>Pecuniary Penalty</u>	100 to 300 quotas
<u>Interdictory sanction</u>	All (*)

Site remediation (Art. 257 paragraphs 1 and 2 of Legislative Decree no. 152 of 3 April 2006):

1 Unless the act constitutes a more serious offence, anyone who causes the pollution of the soil, subsoil, surface waters or underground waters by exceeding the risk threshold concentrations shall be punished with imprisonment from six months to one year or with a fine ranging from EUR 2,600 to EUR 26,000, if he does not carry out the reclamation in compliance with the project approved by the competent authority within the scope of the procedure set forth in Article 242 and following. In the event of failure to provide the notice referred to in Article 242, the offender shall be punished with imprisonment from three months to one year or a fine ranging from E U R 1,000 to EUR 26,000.

1. A term of imprisonment from one year to two years and a fine from EUR 5,200 to EUR 5,200 shall apply.

52,000 if the pollution is caused by hazardous substances.

3. In the conviction for the offence referred to in subsections 1 and 2, or in the sentence passed pursuant to Article 444 of the Code of Criminal Procedure, the benefit of the suspended sentence may be made conditional upon the execution of emergency, remediation and environmental restoration measures.

4. Compliance with the plans approved pursuant to Article 242 et seq. constitutes a condition of non-punishability for environmental offences provided for by other laws for the same event and the same conduct of pollution referred to in subsection 1.

<u>Pecuniary Penalty</u>	100 to 250 quotas
<u>Interdictory sanction</u>	No

Breach of reporting obligations, of the obligation to keep compulsory registers and forms (Article 258(4) of Legislative Decree No. 152 of 3 April 2006):

(...omissis...)

4. Undertakings collecting and transporting their own non-hazardous waste, as referred to in Article 212, paragraph 8, that do not adhere, on a voluntary basis, to the waste traceability control system (SISTR1)¹ referred to in Article 188-bis, paragraph 2, letter a), and transport waste without the waste form referred to in Article 193, or indicate incomplete or inaccurate data in the form, shall be punished with a fine ranging from 1,600 to 9,300 euro. The penalty set forth in Article 483 of the Criminal Code shall apply to anyone who, in preparing a waste analysis certificate, provides false information on the nature, composition and chemical and physical characteristics of the waste and to anyone who uses a false certificate during transport.

5. If the information referred to in paragraphs 1 and 2 is formally incomplete or inaccurate, but the data contained in the communication to the Land Registry, in the loading and unloading registers, in the identification forms of the waste transported and in the other accounting records kept by law make it possible to reconstruct the information due, the administrative pecuniary sanction shall be a fine ranging from 260 euros to 260 euros

1.550. The same penalty shall apply if the information referred to in paragraph 4 is formally incomplete or inaccurate but contains all the elements to reconstruct the information due by law, as well as in the cases of failure to send to the competent authorities and failure to keep the registers referred to in Article 190, paragraph 1, or the form referred to in Article 193 by the persons required to do so.

(...omissis...)

<u>Pecuniary Penalty</u>	150 to 250 quotas
<u>Interdictory sanction</u>	No

Illegal waste trafficking (Article 259(1) of Legislative Decree No. 152 of 3 April 2006):

1. Any person who carries out a shipment of waste constituting illicit trafficking within the meaning of Article 26 of the Reg. (CEE) 1° February 1993, n. 259 (reference to Reg. (CE) n. 1013/2006 of the European Parliament and of the Council of 14 June 2006 on the shipment of waste pursuant to Article 61 of the same), or carries out a shipment of waste listed in Annex II of the aforementioned Regulation in violation of Article 1, paragraph 3, letters a), b), c) and d) of the same Regulation, is punished with a fine ranging from EUR 1,550 to EUR 26,000 and with imprisonment of up to two years. The penalty is increased in the case of the shipment of hazardous waste.

(...omissis...)

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Organised activities for the illegal trafficking of waste (Article 452-*quaterdecies* of the Criminal Code) (ex Article 260(1) and (2) of Legislative Decree 152/2006)

Whoever, in order to obtain an unjust profit, with several operations and through the setting up of means and continuous organised activities, illegally disposes of, receives, transports, exports, imports, or in any case illegally handles large quantities of waste shall be punished by imprisonment from one to six years.

In the case of highly radioactive waste, the penalty is imprisonment of three to eight years.

Conviction carries the accessory penalties provided for in Articles 28, 30, 32-bis and 32-ter, with the limitation provided for in Article 33.

The judge, with the conviction sentence or with the sentence issued pursuant to Article 444 of the Code of Criminal Procedure, orders the restoration of the state of the environment and may make the granting of a suspended sentence conditional upon the elimination of the damage or danger to the environment.

The confiscation of the things that served to commit the offence or that constitute the product or the profit of the offence shall always be ordered, unless they belong to persons extraneous to the offence. When this is not possible, the judge identifies assets of equivalent value which the convicted person has even indirectly or through a third party at his disposal and orders their confiscation.

¹With reference to Article 6 ("Provisions on the traceability of environmental data concerning waste") of Decree-Law No. 135 of 14 December 2018, as of 1 January 2019, the waste traceability control system (SISTR1) referred to in Article 188-ter of Legislative Decree No. 152 of 3 April 2006 is abolished.

<u>Pecuniary Penalty</u>	300 to 800 quotas
<u>Interdictory sanction</u>	All (*)

Prevention and limitation of emissions into the atmosphere - Sanctions (Art. 279 paragraph 5 Legislative Decree no. 152 of 3 April 2006):

(...omissis...)

Whoever, in the operation of an establishment, violates the emission limit values established by the permit, by Annexes I, II, III or V to the fifth part of this decree, by the plans and programmes or by the regulations referred to in Article 271 shall be punished by imprisonment of up to one year or a fine of up to 10,000 euros. If the limit values violated are contained in the integrated environmental authorisation, the sanctions provided for in the regulations governing that authorisation shall apply.

(...omissis...)

5. In the cases provided for in subsection 2, the penalty of imprisonment of up to one year shall always apply if the exceeding of the emission limit values also results in the exceeding of the air quality limit values laid down in the legislation in force.

(...omissis...)

<u>Pecuniary Penalty</u>	100 to 300 quotas
<u>Interdictory sanction</u>	No

Article 1, paragraphs 1 and 2, Law No 150 of 7 February 1992 (Trade in specimens of species in Annex A, Appendix I, and Annex C, Part 1)

1. Unless the deed constitutes a more serious offence, a term of imprisonment from six months to two years and a fine ranging from EUR 15,000 to EUR 150,000 shall be imposed on anyone who, in breach of the provisions of Council Regulation (EC) No 338/97 of 9 December 1996 (*on the protection of species of wild fauna and flora by regulating trade therein*) and subsequent implementations and amendments, for specimens belonging to the species listed in Annex A of the same Regulation and subsequent amendments:

- a) importing, exporting or re-exporting specimens, under any customs procedure, without the required certificate or permit, or with an invalid certificate or permit pursuant to Article 11, paragraph 2a, of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended;
- b) fails to observe the requirements for the safety of the specimens specified in a permit or certificate issued in accordance with Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997 (*detailed rules for the implementation of Council Regulation (EC) No. 338/97 on the protection of species of wild fauna and flora by regulating trade therein*), as subsequently amended;
- c) uses the aforementioned specimens in a manner contrary to the requirements contained in the authorisations or certificates issued together with the import permit or subsequently certified;
- d) transports or causes to be transported, even on behalf of third parties, specimens without the prescribed permit or certificate issued in accordance with Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as subsequently amended, and, in the case of export or re-export from a third country party to the Washington Convention, issued in accordance with the same, or without sufficient proof of their existence;
- e) trades in artificially propagated plants contrary to the requirements established on the basis of Article 7(1)(b) of Council Regulation (EC) No. 338/97 of 9 December 1996, as implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended;
- f) holds, uses for profit, buys, sells, exhibits or holds for sale or commercial purposes, offers for sale or otherwise disposes of specimens without the prescribed documentation.

2. In the event of recidivism, the penalty is imprisonment from one to three years and a fine ranging from EUR 30,000 to EUR 300,000. If the aforementioned offence is committed in the course of business activities, the conviction is followed by the suspension of the licence for a minimum of six months and a maximum of two years.

(...omissis...)

<u>Pecuniary Penalty</u>	100 to 250 quotas
<u>Interdictory sanction</u>	No

Art. 2 paragraphs 1 and 2 Law 150/1992 'Discipline of offences relating to the application in Italy of the Convention on International Trade in Endangered Species of Wild Fauna and Flora'.

1. Unless the act constitutes a more serious offence, the following shall be punished by a fine ranging from 20,000 to 200,000 euro

200,000 or with imprisonment from six months to one year, anyone who, in breach of the provisions of Council Regulation (EC) No. 338/97 of 9 December 1996 (*on the protection of species of wild fauna and flora by regulating trade therein*), and subsequent implementations and amendments, for specimens belonging to the species listed in Annexes B and C of the same Regulation and subsequent amendments:

- a) importing, exporting or re-exporting specimens, under any customs procedure, without the required certificate or permit, or with an invalid certificate or permit pursuant to Article 11, paragraph 2a, of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended;
 - b) fails to observe the requirements for the safety of the specimens specified in a permit or certificate issued in accordance with Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997 (*detailed rules for the implementation of Council Regulation (EC) No. 338/97 on the protection of species of wild fauna and flora by regulating trade therein*), as subsequently amended;
 - c) uses the aforementioned specimens in a manner contrary to the requirements contained in the authorisations or certificates issued together with the import permit or subsequently certified;
 - d) transports or causes to be transported, also on behalf of third parties, specimens without the prescribed permit or certificate issued in accordance with Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as subsequently amended, and, in the case of export or re-export from a third country party to the Washington Convention, issued in accordance with the same, or without sufficient proof of their existence;
 - e) trades in artificially propagated plants contrary to the requirements laid down on the basis of Article 7(1)(b) of Council Regulation (EC) No 338/97 of 9 December 1996, as implemented and amended, and Commission Regulation (EC) No 939/97 of 26 May 1997, as amended;
 - f) holds, uses for profit, buys, sells, exhibits or holds for sale or commercial purposes, offers for sale or otherwise disposes of specimens without the required documentation, limited to the species listed in Annex B of the Regulation.
2. In the event of recidivism, the penalty shall be imprisonment from six months to eighteen months and a fine ranging from EUR 20,000 to EUR 200,000. If the aforementioned offence is committed in the exercise of business activities, the conviction is followed by the suspension of the licence for a minimum of six months and a maximum of eighteen months.

(...omissis...)

<u>Pecuniary Penalty</u>	100 to 250 quotas
<u>Interdictory sanction</u>	No

Art. 3-bis paragraph 1 Law 150/1992 'Discipline of offences relating to the application in Italy of the Convention on International Trade in Endangered Species of Wild Fauna and Flora'.

1. The offences provided for in Article 16(1)(a), (c), (d), (e), and (l) of Council Regulation (EC) No 338/97 of 9 December 1996, as amended, concerning the forgery or alteration of certificates, licences, import notifications, declarations, communication of information for the purpose of acquiring a licence or certificate, and the use of forged or altered certificates or licences are subject to the penalties provided for in Book II, Title VII, Chapter III of the Penal Code.

(...omissis...)

Penalties (Art. 16 Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein)

1. Member States shall take appropriate measures to ensure that penalties are imposed for at least the following infringements of this Regulation:

(a) introduction of specimens into, or export or re-export from, the Community without the required certificate or permit or with a false, falsified or invalid certificate or permit, or with an altered certificate or permit without the authorisation of the issuing body

(...omissis...)

- c) making false statements or knowingly providing false information in order to obtain a licence or certificate;
- d) use of a forged, falsified or invalid licence or certificate, or one that has been altered without authorisation, as a means of obtaining a Community licence or certificate or for any other purpose relevant to this Regulation;

e) omitted or false import notification;

(...omissis...)

(l) falsification or alteration of any licence or certificate issued in accordance with this Regulation;

(...omissis...)

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

Art. 6 L. para 4 150/1992 "Discipline of offences relating to the application in Italy of the Convention on International Trade in Endangered Species of Wild Fauna and Flora".

1. Without prejudice to the provisions of Law No. 157 of 11 February 1992, it is prohibited for anyone to keep live specimens of mammals and reptiles of wild species and live specimens of mammals and reptiles from captive breeding that constitute a danger to public health and safety.

(...omissis...)

4. Anyone who contravenes the provisions of paragraph 1 shall be punished by arrest for up to six months or by a fine ranging from EUR 15,000 to EUR 300,000.

(...omissis...)

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No

Cessation and reduction of the use of harmful substances (Art. 3 paragraph 6 Law 549/93 "Measures to protect stratospheric ozone and the environment"):

1. The production, consumption, import, export, possession and marketing of the harmful substances listed in Table A annexed to this law are regulated by the provisions of Regulation (EC) No 3093/94².

2. From the date of entry into force of this law, it is prohibited to authorise installations involving the use of the substances listed in Table A annexed to this law, without prejudice to the provisions of Regulation (EC) n. 3093/94.

3. A decree of the Minister of the Environment, in agreement with the Minister of Industry, Trade and Craft Trades, shall establish, in accordance with the provisions and timing of the phase-out programme referred to in Regulation (EC) no. 3093/94, the date up to which the use of substances referred to in table A, annexed to this law, is permitted for the maintenance and recharging of equipment and systems already sold and installed at the date of entry into force of this law, and the times and modalities for the cessation of the use of the substances referred to in table B, annexed to this law, and the essential uses of the substances referred to in table B, for which exemptions to the provisions of this paragraph may be granted, are also identified. The production, use, marketing, importation and exportation of the substances referred to in Tables A and B annexed to this Law shall cease on 31 December 2008, with the exception of the substances, processing and production not included in the scope of Regulation (EC) No 3093/94, in accordance with the definitions provided therein.

4. The adoption of deadlines other than those referred to in paragraph 3, derived from the current revision of Regulation (EC) No 3093/94, entails the replacement of the deadlines indicated in this law and the simultaneous adaptation to the new deadlines.

5. Companies intending to cease the production and use of the substances listed in Table B, annexed to this law, before the prescribed deadlines may enter into special programme agreements with the Ministries of Industry, Trade and Crafts and the Environment, in order to benefit from the incentives referred to in Article 10, with priority correlated to the advancement of the time required for disposal, in accordance with the procedures to be established by decree of the Minister of Industry, Trade and Crafts, in agreement with the Minister of the Environment.

0. Whoever infringes the provisions of this Article shall be punished by terms of imprisonment of up to two years and a fine of up to three times the value of the substances used for production purposes, imported or marketed. In the most serious cases, conviction is followed by the revocation of the authorisation or licence on the basis of which the offending activity is carried out.

<u>Pecuniary Penalty</u>	150 to 250 quotas
<u>Interdictory sanction</u>	No

Malicious pollution (Art. 8 paragraphs 1 and 2 D. Legislative Decree 202/2007 "Implementation of Directive 2005/35/EC on ship-source pollution and subsequent sanctions"):

² EC Regulation 3093/94 repealed pursuant to Article 23 of Regulation 2037/2000 on the control of substances that deplete the ozone layer. As a reminder of the latter regulation, the new Regulation (EC) No 1005/2009 on substances that deplete the ozone layer came into force on 1 January 2010, which under Article 30 repeals the previous regulations

1. Unless the deed constitutes a more serious offence, the Master of a ship, flying any flag, as well as the members of the crew, the owner and the shipowner of the ship, in the event that the violation has occurred with their complicity, who wilfully violate the provisions of Article 4 shall be punished by arrest from six months to two years and a fine ranging from €10,000 to €50,000.

2. If the breach referred to in subsection 1 causes permanent or, in any case, particularly serious damage to the quality of the water, to animal or plant species or to parts thereof, a term of imprisonment from one to three years and a fine ranging from EUR 10,000 to EUR 80,000 shall apply.

6. Damage is considered to be of particular gravity when the elimination of its consequences is particularly complex from a technical point of view, or particularly costly or achievable only by exceptional measures.

<u>Pecuniary Penalty</u>	150 to 300 quotas
<u>Interdictory sanction</u>	All (*)

Negligent pollution (Art. 9 paragraphs 1 and 2 D. Legislative Decree 202/2007 "Implementation of Directive 2005/35/EC on ship-source pollution and related sanctions"):

1. Unless the deed constitutes a more serious offence, the Master of a ship, flying any flag, as well as the crew members, the owner and the shipowner of the ship, in the event that the violation occurred with their cooperation, who culpably violate the provisions of Article 4, shall be punished with a fine ranging from €10,000 to €30,000.

2. If the infringement referred to in subsection 1 causes permanent or, in any case, particularly serious damage to the quality of the water, to animal or plant species or to parts thereof, a term of imprisonment of six months to two years and a fine of between EUR 10,000 and EUR 30,000 shall apply.

3. Damage is considered to be of particular gravity when the elimination of its consequences is particularly complex from a technical point of view, or particularly costly or achievable only by exceptional measures.

Prohibitions (Art. 4 D. Legislative Decree 202/2007 "Implementation of Directive 2005/35/EC on ship-source pollution and related penalties")

1. Without prejudice to Article 5, in the areas referred to in Article 3(1), it shall be prohibited for ships, without discrimination as to nationality, to discharge into the sea the polluting substances referred to in Article 2(1)(b) or to cause such discharge.

<u>Pecuniary Penalty</u>	100 to 250 quotas
<u>Interdictory sanction</u>	All (*)

TRANSNATIONAL OFFENCES (L. 146/2006, ART. 10)

Definition of transnational crime (Art. 3 L. 146/2006)

1. For the purposes of this law, a transnational offence is considered to be an offence punishable by a maximum term of imprisonment of no less than four years where an organised criminal group is involved, as well as

a) is committed in more than one State;

b) or is committed in one State, but a substantial part of its preparation, planning, direction or control takes place in another State;

c) or is committed in one state, but an organised criminal group engaged in criminal activities in more than one state is involved;

d) or is committed in one State but has substantial effects in another State.

Criminal conspiracy (Article 416 of the criminal code)

When three or more persons associate for the purpose of committing several offences [penal code 576, no. 4], those who promote or constitute or organise the association [penal code 28, 29, 32, 270, 305, 306] shall be punished, for this alone, by imprisonment of three to seven years.

For the mere fact of participating in the association [penal code 115], the penalty is imprisonment for a term of one to five years [penal codes 29, 32].

Leaders are subject to the same penalty as promoters.

If the associates run amok [penal code 585] the countryside or public streets [penal code 70, no. 1], imprisonment from five to fifteen years shall be imposed.

The penalty is increased [penal codes 63, 64] if the number of associates is ten or more [penal code 418].

If the association is aimed at committing any of the offences referred to in Articles 600, 601, 601-bis and 602, as well as Article 12(3-bis) of the Consolidated Act of provisions concerning the regulation of immigration and rules on the status of foreigners, referred to in Legislative Decree of 25 July 1998, No. 286, as well as Articles 22, paragraphs 3 and 4, and 22-bis, paragraph 1 (*reference to be understood as referring to Article 601-bis of the Criminal Code pursuant to Article 7 of Legislative Decree No. 21 of 1 March 2018*), of Law No. 91 of 1 April 1999, imprisonment from five to fifteen years in the cases provided for in the first paragraph and from four to nine years in the cases provided for in the second paragraph [Criminal Code 600-sexies] shall apply.

If the association is aimed at committing any of the offences referred to in Articles 600-bis, 600-ter, 600-quater, 600-quater.1, 600-quinquies, 609-bis, when the act is committed to the detriment of a person under the age of eighteen years, 609-quater, 609-quinquies, 609-octies, when the act is committed to the detriment of a person under the age of eighteen years, and 609-undecies, a term of imprisonment of four to eight years shall apply in the cases provided for in the first paragraph and a term of imprisonment of two to six years in the cases provided for in the second paragraph.

Mafia-type association (Article 416-bis of the criminal code)

Anyone who is part of a mafia-type association consisting of three or more persons shall be punished by imprisonment of ten to fifteen years.

Those who promote, direct or organise the association are liable to imprisonment for a term of twelve to eighteen years.

An association is of the mafia type when its members use the intimidating force of the association bond and the resulting condition of subjugation and code of silence to commit crimes, to directly or indirectly acquire the management or control of economic activities, concessions, authorisations, contracts and public services or to make profits

or unfair advantage for themselves or others, or in order to prevent or hinder the free exercise of the vote

or to procure votes for oneself or others in electoral consultations.

If the association is armed, the punishment is imprisonment from twelve to twenty years in the cases provided for in the first paragraph and from fifteen to twenty-six years in the cases provided for in the second paragraph.

The association is considered armed when the participants have the availability, for the achievement of the purpose of the association, of weapons or explosive materials, even if concealed or kept in a storage place.

If the economic activities of which the associates intend to take or maintain control are financed in whole or in part with the price, product, or profit of crimes, the penalties laid down in the preceding paragraphs shall be increased by between one third and one half.

The confiscation of the things that served or were intended to commit the offence and of the things that are the price, product, profit or use thereof is always mandatory against the convicted person.

The provisions of this Article shall also apply to the Camorra, the 'ndrangheta and other associations, however locally denominated, including foreign ones, which, making use of the intimidating force of the associative bond, pursue aims corresponding to those of mafia-type associations.

Criminal association for the purpose of smuggling foreign manufactured tobacco (Article 291-quater T.U. No. 43 of 23 January 1973)

When three or more persons associate for the purpose of committing several offences among those set forth in Article 291-bis, those who promote, constitute, direct, organise or finance the association shall be punished, for this alone, by imprisonment from three to eight years.

Those who participate in the association are liable to imprisonment for a term of between one and six years. The punishment is increased if the number of associates is ten or more.

If the association is armed, or if the circumstances envisaged in letters d) or e) of paragraph 2 of Article 291-ter apply, the penalty shall be imprisonment of five to fifteen years in the cases envisaged in paragraph 1 of this Article, and of four to ten years in the cases envisaged in paragraph 2. The association is considered armed when the participants have the availability, for the achievement of the purposes of the association, of weapons or explosive materials, even if concealed or kept in a storage place.

The penalties envisaged in Articles 291-bis, 291-ter and in this Article shall be reduced by between one third and one half with respect to the defendant who, by dissociating himself from the others, takes action to prevent the criminal activity from being taken to further consequences also by concretely assisting the police or judicial authority in the collection of decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the offence or for the identification of resources relevant to the commission of the offences.

Association aimed at the illegal trafficking of narcotic or psychotropic substances (Article 74 of Presidential Decree 309/1990):

1. When three or more persons associate for the purpose of committing several offences among those set forth in Article 70(4), (6) and (10), with the exception of the operations relating to the substances referred to in category III of Annex I to Regulation (EC) No. 273/2004 and in the Annex to Regulation No. 111/2005, or in Article 73, whoever promotes, constitutes, directs, organises or finances the association shall be punished for that alone by imprisonment of not less than twenty years.
2. Persons participating in the association shall be punished by imprisonment of not less than ten years.
3. The penalty is increased if the number of associates is ten or more or if the participants include persons addicted to the use of narcotic or psychotropic substances.
4. If the association is armed, the punishment, in the cases indicated in paragraphs 1 and 3, cannot be less than twenty-four years imprisonment and, in the case provided for in paragraph 2, twelve years imprisonment. The association is considered armed when the participants have the availability of weapons or explosive materials, even if concealed or kept in a storage place.
5. The penalty is increased if the circumstance referred to in subparagraph (e) of paragraph 1 of Article 80 applies.
6. If the association is formed to commit the acts described in paragraph 5 of Article 73, the first and second paragraphs of Article 416 of the Penal Code apply.
7. The penalties provided for in paragraphs 1 to 6 shall be reduced by one half to two thirds for those who have effectively endeavoured to secure the evidence of the offence or to deprive the association of resources decisive for the commission of the offences.
- 7-bis. The confiscation of the things that served or were intended to commit the offence and of the goods that are the profit or product thereof shall be ordered against the convicted person, unless they belong to a person extraneous to the offence, or when this is not possible, the confiscation of goods of which the offender has the availability for a value corresponding to such profit or product.
8. When the offence provided for in Article 75 of the Law of 22 December 1975 is referred to in laws and decrees,

No 685, repealed by Article 38(1) of Law No 162 of 26 June 1990, the reference shall be construed as referring to this Article.

<u>Pecuniary Penalty</u>	400 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

Provisions against clandestine immigration (Article 12 paragraphs 3, 3-bis, 3-ter and 5, of Legislative Decree No. 286 of 25 July 1998)

(...omissis...)

3. Unless the act constitutes a more serious offence, anyone who, in breach of the provisions of this Consolidated Act, promotes, directs, organises, finances or transports foreigners into the territory of the State or carries out other acts aimed at illegally procuring their entry into the territory of the State, or of another State of which the person is not a citizen or does not hold permanent residence status, shall be punished by imprisonment of from five to fifteen years and a fine of €15,000 for each person in the event that

- a) the offence relates to the illegal entry or stay in the territory of the State of five or more persons;
- b) the person transported was exposed to danger to his life or safety due o procuring their illegal entry or stay;
- c) the person transported was subjected to inhuman or degrading treatment to procure illegal entry or stay;
- d) the offence is committed by three or more persons acting jointly or by using international transport services or documents that have been forged or altered or otherwise unlawfully obtained;
- e) the perpetrators have the availability of weapons or explosive materials.

3-bis. If the acts referred to in paragraph 3 are committed by recurring to two or more of the hypotheses referred to in subparagraphs (a), (b), (c), (d) and (e) of the same paragraph, the punishment provided for therein shall be increased.

3-ter. The term of imprisonment shall be increased from one third to one half and a fine of EUR 25,000 shall be imposed for each person if the acts referred to in paragraphs 1 and 3:

- a) are committed for the purpose of recruiting persons to be destined for prostitution or in any case for sexual or labour exploitation, or concern the entry of minors to be used in unlawful activities in order to facilitate their exploitation;
- b) are committed for the purpose of profiting, even indirectly.

(...omissis...)

5. Apart from the cases provided for in the preceding paragraphs, and unless the fact constitutes a more serious offence, whoever, in order to obtain an unfair profit from the illegal condition of the foreigner or within the scope of the activities punishable under this Article, favours the permanence of the latter in the territory of the State in violation of the provisions of this Consolidated Act, shall be punished by imprisonment of up to four years and a fine of up to €15.493 When the offence is committed jointly by two or more persons, or concerns the permanence of five or more persons, the punishment shall be increased from one third to one half.

<u>Pecuniary Penalty</u>	200 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

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

Unless the act constitutes a more serious offence, whoever, by means of violence or threats, or by offering or promising money or other benefits, induces a person called upon to make before the judicial authorities statements that may be used in criminal proceedings, when that person has the right to remain silent, not to make statements or to make false statements, shall be punished by imprisonment of from two to six years.

Aiding and abetting (Article 378 of the criminal code)

Whoever, after a crime has been committed for which the law establishes life imprisonment or imprisonment, and outside the cases of complicity in the same [penal code 110], helps someone to elude the investigations of the authorities, including those carried out by bodies of the International Criminal Court, or to evade the searches carried out by the same persons, shall be punished by imprisonment of up to four years [penal code 29].

When the offence committed is that provided for in Article 416-bis, the punishment of imprisonment of not less than two years shall apply in all cases.

In the case of offences for which the law prescribes a different penalty, or of contraventions, the penalty is a fine of up to EUR 516.

The provisions of this Article also apply when the person aided is not imputable [penal code 85, 88, 91, 93, 96, 97] or it appears that he/she did not commit the offence.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	No (*)

CRIMES RELATING TO IMMIGRATION AND THE STATUS OF FOREIGNERS (ART. 25-DUODECIES)

Employment of third-country nationals whose stay is irregular (Article 22(12-bis) of Legislative Decree No 286 of 25 July 1998)

(...omissis...)

12-bis. The penalties for the offence provided for in paragraph 12 shall be increased from one third to

one half:

- a) if more than three workers are employed;
- b) if the workers employed are minors of non-working age;
- c) if the employed workers are subjected to other particularly exploitative working conditions as referred to in the third paragraph of Article 603-bis of the Penal Code.

Fixed-term and open-ended employment (Article 22(12) of Legislative Decree No 286 of 25 July 1998)

12. An employer who employs foreign workers without a residence permit as provided for in this Article, or whose permit has expired and whose renewal, revocation or cancellation has not been requested within the legal deadlines, is liable to imprisonment for a term of six months to three years and a fine of €5,000 for each worker employed.

<u>Pecuniary Penalty</u>	100 to 200 quotas
<u>Interdictory sanction</u>	No

Procuring unlawful entry and aiding and abetting illegal immigration (Art. 12, paras. 3-bis, 3-ter and 5, of Legislative Decree no. 286 of 25 July 1998)

(...omissis...)

3. Unless the act constitutes a more serious offence, anyone who, in breach of the provisions of this Consolidated Act, promotes, directs, organises, finances or transports foreigners into the territory of the State or carries out other acts aimed at illegally procuring their entry into the territory of the State, or of another State of which the person is not a citizen or does not hold permanent residence status, shall be punished by imprisonment of from five to fifteen years and a fine of €15,000 for each person in the event that

- a) the offence relates to the illegal entry or stay in the territory of the State of five or more persons;
- b) the person transported was exposed to danger to his life or safety due to procuring their illegal entry or stay;
- c) the person transported was subjected to inhuman or degrading treatment to procure illegal entry or stay;
- d) the offence is committed by three or more persons acting jointly or by using international transport services or documents that have been forged or altered or otherwise unlawfully obtained;
- e) the perpetrators have the availability of weapons or explosive materials.

3-bis. If the acts referred to in subsection 3 are committed by recurring to two or more of the hypotheses referred to in letters a), b), c), d) and e) of that subsection, the punishment laid down therein shall be increased.

3-ter. The term of imprisonment shall be increased from one third to one half and a fine of EUR 25,000 shall be imposed for each person if the acts referred to in paragraphs 1 and 3:

- a) are committed for the purpose of recruiting persons to be destined for prostitution or in any case for sexual or labour exploitation, or concern the entry of minors to be used in unlawful activities in order to facilitate their exploitation;
- b) are committed for the purpose of profiting, even indirectly.

(...omissis...)

5. Apart from the cases provided for in the preceding paragraphs, and unless the fact constitutes a more serious offence, whoever, in order to obtain an unfair profit from the illegal condition of the foreigner or within the scope of the activities punishable under this Article, favours the permanence of the latter in the territory of the State in violation of the provisions of this Consolidated Act, shall be punished by imprisonment of up to four years and a fine of up to

€15.493 When the offence is committed jointly by two or more persons, or concerns the permanence of five or more persons, the punishment shall be increased from one third to one half.

<u>Pecuniary Penalty</u>	100 to 1.000 quotas
<u>Interdictory sanction</u>	All (*)

RACISM AND XENOPHOBIA OFFENCES (ARTICLE 25-TERDECIES)

Propaganda and incitement to commit racial, ethnic and religious discrimination (Article 604-bis of the Criminal Code) (former Article 3(3-bis) of Law No. 654 of 13 October 1975) Unless the act constitutes a more serious offence, it shall be punished:

a) Imprisonment of up to one year and six months or a fine of up to EUR 6,000 for anyone who propagates ideas based on racial or ethnic superiority or hatred, or incites or commits acts of discrimination on racial, ethnic, national or religious grounds;

b) with imprisonment from six months to four years who, in any way, incites to commit or commits violence or acts of provocation to violence on racial, ethnic, national or religious grounds.

Any organisation, association, movement or group whose aims include incitement to discrimination or violence on racial, ethnic, national or religious grounds is prohibited. Whoever participates in such organisations, associations, movements or groups, or assists in their activities, shall be punished, for the mere fact of participation or assistance, by imprisonment of six months to four years. Those who promote or direct such organisations, associations, movements or groups shall be punished, for that fact alone, by imprisonment of from one to six years.

The punishment shall be imprisonment for a term of between two and six years if the propaganda, or incitement and incitement, committed in such a manner as to give rise to a real danger of dissemination, is based in whole or in part on the denial, gross trivialisation or condoning of the Holocaust or crimes of genocide, crimes against humanity and war crimes, as defined in Articles 6, 7 and 8 of the Statute of the International Criminal Court.

<u>Pecuniary Penalty</u>	200 to 800 quotas
<u>Interdictory sanction</u>	All (*)

OFFENCES OF FRAUD IN SPORTING COMPETITIONS, ILLEGAL GAMING OR BETTING AND GAMBLING BY MEANS OF PROHIBITED DEVICES (ARTICLE 25-QUATERDECIES)

Fraud in sporting competitions (Article 1 of Law No. 401 of 13.12.1989)

1. Anyone who offers or promises money or other benefits or advantages to any of the participants in a sporting competition organised by the federations recognised by the Italian National Olympic Committee (CONI), by the Italian Union for the Increase of Horse Breeds (UNIRE) or by other sports bodies recognised by the State and by their member associations, in order to achieve a result other than that resulting from the proper and fair conduct of the competition, or commits other fraudulent acts aimed at the same purpose, shall be punished by imprisonment of two to six years and a fine of between EUR 1.000 to EUR 4,000.
2. The same penalties apply to the participant in the competition who accepts the money or other benefit or advantage, or accepts the promise thereof.
3. If the result of the competition is influential for the performance of regularly practised betting and wagering contests, the penalty for the acts referred to in paragraphs 1 and 2 shall be imprisonment for a period of up to one half and a fine ranging from EUR 10,000 to EUR 100,000.

Unauthorised exercise of gambling or betting activities (Article 4 of Law No. 401 of 13.12.1989)

1. Anyone who unlawfully organises lotteries or betting or betting contests that the law reserves to the State or to another concessionary body shall be punished by imprisonment of three to six years and a fine of between EUR 20,000 and EUR 50,000. The same punishment applies to anyone who organises bets or betting contests on sporting activities managed by the Italian National Olympic Committee (CONI), by organisations dependent on it or by the Italian Union for the Increase of Horse Breeds (UNIRE). Anyone who unlawfully organises public betting on other competitions of persons or animals and games of skill shall be punished by arrest from three months to one year and a fine of not less than Euro 516 (one million lire). The same sanctions shall apply to any person who sells on the national territory, without authorisation from the Customs and Monopolies Agency, tickets of lotteries or similar games of chance of foreign States, as well as to any person who participates in such operations by collecting bets and crediting the relevant winnings and by promoting and advertising them by any means of dissemination. A term of imprisonment ranging from three to six years and a fine ranging from EUR 20,000 to EUR 50,000 shall also be imposed on anyone who organises, operates and remotely collects, without the prescribed licence, any game established or regulated by the Customs and Monopolies Agency. Anyone who, even though holder of the prescribed concession, organises, exercises, and remotely collects any game established or regulated by the Customs and Monopolies Agency using methods and techniques other than those provided for by law shall be punished by imprisonment from three months to one year or with a fine ranging from EUR 500 to EUR 5,000.
2. In the case of contests, games or bets operated in the manner set forth in paragraph 1, and outside the cases of participation in one of the offences set forth therein, anyone who in any way advertises their operation shall be punished with imprisonment of up to three months and a fine ranging from Euro 51 (one hundred thousand lire) to Euro 516 (one million lire). The same sanction shall apply to anyone who, in any manner whatsoever, advertises in Italy games, bets and lotteries accepted abroad.
3. Whoever takes part in contests, games, bets operated in the manner referred to in paragraph 1, other than in cases of participation in one of the offences referred to therein, shall be punished with imprisonment of up to three months or with a fine ranging from Euro 51 (one hundred thousand lire) to Euro 516 (one million lire).
4. The provisions referred to in paragraphs 1 and 2 shall also apply to games of chance exercised by means of the apparatus prohibited by Article 110 of Royal Decree No 773 of 18 June 1931, as amended by Law No 507 of 20 May 1965, and as last amended by Article 1 of Law No 904 of 17 December 1986. 4-bis. The sanctions referred to in this Article shall be applied to any person who, without a concession, authorisation or licence pursuant to Article 88 of the Consolidated Law on Public Security, approved by Royal Decree No 773 of 18 June 1931, as subsequently amended, carries out in Italy any activity organised for the purpose of accepting or collecting or in any way facilitating the acceptance or in any way the collection, including by telephone or telematic means, of bets of any kind by any person in Italy or abroad.

4-ter. Without prejudice to the powers attributed to the Ministry of Finance by Article 11 of decree-law No. 557 of 30 December 1993, converted, with amendments, by law No. 133 of 26 February 1994, and in application of Article 3, paragraph 228 of law No. 549 of 28 December 1995, the sanctions referred to in this Article shall apply to any person collecting or booking lotto bets, of betting or wagering competitions by telephone or telematic means, in the absence of a specific authorisation from the Ministry of Economy and Finance - Customs and Monopolies Agency to use such means for the aforementioned collection or booking.

4-quater. The Customs and Monopolies Agency is required to implement, in cooperation with the Guardia di Finanza and 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.

<u>Pecuniary Penalty</u>	100 to 500 quotas
<u>Interdictory sanction</u>	All (*)

TAX OFFENCES (ART. 25-QUINQUIESDECIES)

Fraudulent declaration by use of invoices or other documents for non-existent transactions (Article 2(1), Legislative Decree No. 74 of 10 March 2000)

A penalty of imprisonment from four to eight years shall be imposed on anyone who, in order to evade income or value-added taxes, using invoices or other documents for non-existent transactions, indicates fictitious passive elements in one of the declarations relating to such taxes.

<u>Pecuniary Penalty</u>	100 to 667 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ a ban on advertising goods or services

Fraudulent declaration using invoices or other documents for non-existent transactions (Article 2(2-bis) of Legislative Decree No. 74 of 10 March 2000)

If the amount of the fictitious liabilities is less than one hundred thousand euro, imprisonment from one year and six months to six years shall apply.

<u>Pecuniary Penalty</u>	100 to 533 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ a ban on advertising goods or services

Fraudulent declaration by means of other artifices (Article 3, Legislative Decree No. 74 of 10 March 2000)

1. Apart from the cases provided for in Article 2, a term of imprisonment ranging from three to eight years shall be imposed on any person who, in order to evade taxes on income or value added, by carrying out objectively or subjectively simulated transactions or by making use of false documents or other fraudulent means likely to hinder the assessment and to mislead the tax authorities, indicates in one of the declarations relating to such taxes assets of an amount lower than the actual amount or fictitious liabilities or fictitious credits and deductions, when, together

a) the tax evaded exceeds, with reference to any of the individual taxes, thirty thousand euro;

c) the total amount of the assets evaded from taxation, including by means of the indication of fictitious passive elements, is higher than five per cent of the total amount of the assets indicated in the declaration, or in any case, is higher than one million five hundred thousand euro, or if the total amount of the fictitious credits and deductions from taxation is higher than five per cent of the amount of the tax, or in any case, is higher than thirty thousand euro.

2. The offence is deemed to have been committed with the aid of false documents when such documents are recorded in compulsory accounting records or are held for the purpose of providing evidence to the tax authorities.

3. For the purpose of the application of the provision of para. 1, the mere violation of the obligations to invoice and record assets in the accounting records or the mere indication in the invoices or in the records of assets that are lower than their real value do not constitute fraudulent means.

<u>Pecuniary Penalty</u>	100 to 200 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ a ban on advertising goods or services

Misrepresentation (Article 4, Legislative Decree No. 74 of 10 March 2000)

1. Apart from the cases provided for in Articles 2 and 3, a term of imprisonment from two years to four years and six months shall be imposed on anyone who, in order to evade taxes on income or value

added, indicates in one of the annual declarations relating to those taxes assets in an amount lower than the actual amount or non-existent liabilities, when, together

a) the tax evaded exceeds, with reference to any one of the individual taxes, one hundred thousand euro;

a) the total amount of the assets subtracted from taxation, including by means of the indication of non-existent passive elements, is more than ten per cent of the total amount of the assets indicated in the declaration, or, in any case, is more than EUR two million.

1-bis. For the purposes of applying the provision of paragraph 1, no account shall be taken of incorrect classification, of the valuation of objectively existing assets or liabilities, in respect of which the criteria actually applied have in any event been disclosed in the financial statements or in other documentation relevant for tax purposes, of the breach of the criteria for determining the accrual period, of the non-deductibility of real passive items.

1-ter. Outside the cases provided for in paragraph 1-bis, assessments which, taken as a whole, differ by less than 10 per cent from the correct assessments shall not give rise to punishable acts. The amounts included in that percentage shall not be taken into account when verifying whether the punishable thresholds provided for in subsection 1(a) and (b) are exceeded.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ a ban on advertising goods or services

Omitted declaration (Article 5, Legislative Decree No. 74 of 10 March 2000)

1. Punishment shall be imprisonment from two to five years for anyone who, in order to evade taxes on income or value added, does not submit, being obliged to do so, one of the declarations relating to such taxes, when the tax evaded exceeds, with reference to any of the individual taxes, fifty thousand euro.

1-bis. A penalty of imprisonment ranging from two to five years shall be imposed on any person who, being obliged to do so, does not submit the withholding tax declaration, when the amount of unpaid withholding taxes exceeds EUR 50,000.

2. For the purposes of the provisions of paragraphs 1 and 1-bis, a declaration submitted within 90 days of the expiry of the time limit or not signed or not made on a form conforming to the prescribed model shall not be deemed to have been omitted.

<u>Pecuniary Penalty</u>	100 to 533 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ a ban on advertising goods or services

Issuance of invoices or other documents for non-existent transactions (Article 8(1), Legislative Decree No. 74 of 10 March 2000)

A penalty of imprisonment from four to eight years shall be imposed on anyone who, in order to enable third parties to evade income tax or value added tax, issues or issues invoices or other documents for non-existent transactions.

<u>Pecuniary Penalty</u>	100 to 677 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ a ban on advertising goods or services

Issuance of invoices or other documents for non-existent transactions (Article 8(2-bis) of Legislative Decree No. 74 of 10 March 2000)

If the untrue amount indicated in the invoices or documents, per tax period, is less than one hundred thousand euro, imprisonment from one year and six months to six years shall apply.

<u>Pecuniary Penalty</u>	100 to 533 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ a ban on advertising goods or services

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

Unless the act constitutes a more serious offence, anyone who, in order to evade income tax or value added tax, or to allow third parties to evade them, conceals or destroys all or part of the accounting records or documents whose retention is mandatory, so that income or turnover cannot be reconstructed, shall be punished by imprisonment of three to seven years.

<u>Pecuniary Penalty</u>	100 to 533 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ a ban on advertising goods or services

Undue compensation (Article 10-quater, Legislative Decree No. 74 of 10 March 2000)

1. A penalty of imprisonment from six months to two years shall be imposed on any person who fails to pay the sums due, using as a set-off, pursuant to Article 17 of Legislative Decree No. 241 of 9 July 1997, undue credits for an annual amount exceeding fifty thousand euro.
2. A term of imprisonment ranging from one year and six months to six years shall be imposed on any person who fails to pay the sums due, using non-existent credits for a yearly amount exceeding fifty thousand euro as a set-off under Article 17 of Legislative Decree No. 241 of 9 July 1997.

<u>Pecuniary Penalty</u>	100 to 533 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ a ban on advertising goods or services

Fraudulent evasion of taxes (Article 11, Legislative Decree No. 74 of 10 March 2000)

1. Punishment shall be imprisonment from six months to four years for anyone who, in order to evade the payment of income or value added taxes or of interest or administrative penalties relating to such taxes for a total amount exceeding EUR 50,000, simulatously alienates or carries out other fraudulent acts concerning his own or other persons' assets that are likely to render the compulsory collection procedure wholly or partially ineffective. If the amount of taxes, penalties and interest exceeds two hundred thousand euro, imprisonment from one year to six years shall be applied.
2. A term of imprisonment ranging from six months to four years shall be imposed on anyone who, in order to obtain for himself or for others a partial payment of taxes and related accessories, indicates in the documentation submitted for the purposes of the tax settlement procedure assets for an amount lower than the actual amount or fictitious liabilities for a total amount exceeding Euro fifty thousand. If the amount referred to in the preceding sentence exceeds Euro two hundred thousand, imprisonment from one year to six years shall apply.

<u>Pecuniary Penalty</u>	100 to 533 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ a ban on advertising goods or services

SMUGGLING (ART. 25-SEXIESDECIES)

Contraband in the movement of goods across land borders and customs areas (Article 282, Presidential Decree No. 43 of 23 January 1973)

A fine of not less than two and not more than ten times the border fee due shall be imposed on any person:

- a) introduces foreign goods across the land border in violation of the requirements, prohibitions and limitations established pursuant to Article 16;
- b) unloading or depositing foreign goods in the intermediate space between the border and the nearest customs post;
- c) is caught with foreign goods concealed on his person or in his luggage or in his packages or among other goods or in any means of transport, in order to evade customs inspection;
- d) removes goods from the customs areas without having paid the duties due or without having guaranteed their payment, except as provided for in Article 90;
- e) brings out of the customs territory, under the conditions provided for in the preceding paragraphs, national or nationalised goods subject to border duties;
- f) holds foreign goods, when the circumstances provided for in the second paragraph of Article 25 for the offence of smuggling apply.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service;▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ the ban on advertising goods or services

Contraband in the movement of goods in border lakes (Article 283, Presidential Decree No. 43 of 23 January 1973)

A fine of not less than two and not more than ten times the boundary fee due shall be imposed on the captain:

- a) who introduces through Lake Maggiore or Lake Lugano into the Porlezza basins, foreign goods without presenting them to one of the national customs authorities closest to the border, subject to the exception provided for in the third paragraph of Article 102;
- b) who, without permission from customs, transporting foreign goods by ship in the parts of Lake Lugano where there is no customs, skirts the national shores opposite the foreign shores or casts anchor or stands at anchor or in any case puts himself in communication with the customs territory of the State, in such a way that it is easy to disembark or embark the goods, except in cases of force majeure.

The same penalty shall be imposed on any person who conceals foreign goods in the ship for the purpose of evading customs inspection.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service;▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ the ban on advertising goods or services

Smuggling in the maritime movement of goods (Article 284, Presidential Decree No. 43 of 23 January 1973)

A fine of not less than two and not more than ten times the boundary fee due shall be imposed on the captain:

- a) who, without permission of the customs, transporting foreign goods in vessels, skirts the seashore or drops anchor or stands at anchor near the seashore, except in cases of force majeure;
- b) who, while transporting foreign goods, lands in places where there is no customs, or disembarks or transships such goods in violation of the requirements, prohibitions and restrictions established pursuant to Article 16, except in cases of force majeure;

- c) transporting foreign goods without a manifest with a vessel of a net tonnage not exceeding two hundred tonnes, in cases where the manifest is required;
- d) that at the time of the vessel's departure it does not have on board the foreign goods or domestic goods for export with refund of duties that should be found there according to the manifest and other customs documents;
- e) transporting foreign goods from one customs office to another, in a vessel with a net tonnage of not more than fifty tonnes, without a bail bond;
- f) who has taken on board foreign goods leaving the customs territory on a vessel of not more than fifty tonnes, except as provided for in Article 254 for taking on board ship's stores.

The same penalty shall be imposed on any person who conceals foreign goods in the ship for the purpose of evading customs inspection.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Smuggling in the movement of goods by air (Article 285, Presidential Decree No. 43 of 23 January 1973)

A fine of not less than two and not more than ten times the border fee due shall be imposed on the aircraft captain:

- a) who transports foreign goods into the territory of the State without holding a manifest, when the latter is required;
- b) that at the time of departure the aircraft does not have on board the foreign goods, which should be there according to the manifest and other customs documents;
- c) who removes goods from the places of landing of the aircraft without carrying out the prescribed customs operations;
- d) which, landing outside a customs airport, fails to report its landing to the authorities referred to in Article 114 within the shortest possible time. In such cases, in addition to the cargo, the aircraft shall also be regarded as having been smuggled into the customs territory.

The same punishment shall be imposed on anyone who, from an aircraft in flight, throws foreign goods into the customs territory or hides them in the aircraft for the purpose of evading customs inspection.

The above penalties shall apply irrespective of those imposed for the same offence by the special laws on air navigation, insofar as they do not relate to customs matters.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Smuggling in non-customs zones (Article 286, Presidential Decree No. 43 of 23 January 1973)

A fine of not less than two and not more than ten times the border duty due shall be imposed on any person who, in the non-customs territories specified in Article 2, sets up unauthorised warehouses of foreign goods subject to border duty, or sets up such warehouses in excess of the permitted amount.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Smuggling for undue use of goods imported with customs facilities (Article 287, Presidential Decree No. 43 of 23 January 1973)

A fine of not less than two and not more than ten times the border duty due shall be imposed on any person who gives, in whole or in part, to foreign goods imported free of duty and with a reduction of the duty a destination or use other than that for which the relief or reduction was granted, except as provided in Art. 140.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Smuggling in customs warehouses (Article 288, Presidential Decree No. 43 of 23 January 1973)

The licensee of a privately owned bonded warehouse, who holds therein foreign goods for which the prescribed declaration of introduction has not been made or which are not entered in the warehouse registers, shall be liable to a fine of not less than two and not more than ten times the border duties due.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Smuggling in cabotage and traffic (Article 289, Presidential Decree No. 43 of 23 January 1973)

A fine of not less than two and not more than ten times the border duty due shall be imposed on any person who brings into the State foreign goods in substitution for national or nationalised goods shipped in cabotage or in circulation.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Smuggling in the export of goods eligible for duty drawback (Article 290, Presidential Decree No. 43 of 23 January 1973)

Whoever uses fraudulent means for the purpose of obtaining an undue refund of duties established for the importation of raw materials used in the manufacture of domestic goods that are exported, shall be punished by a fine of not less than twice the amount of the duties unduly levied or attempted to be levied, and not more than ten times the amount of the duties.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Smuggling in temporary importation or exportation (Article 291, Presidential Decree No. 43 of 23 January 1973)

Whoever, in import or temporary export operations or in re-export and re-import operations, in order to evade the payment of duties that should be due, subjects the goods to artificial manipulations or uses other fraudulent means, shall be punished with a fine of not less than two and not more than ten times the amount of duties evaded or attempted to be evaded.

<u>Pecuniary Penalty</u>	100 to 400 quotas
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<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services
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Smuggling of foreign manufactured tobacco products (Article 291-bis, Presidential Decree No. 43 of 23 January 1973)

Anyone who introduces, sells, transports, purchases or holds in the territory of the State a quantity of smuggled foreign processed tobacco exceeding ten conventional kilograms shall be punished by a fine of EUR 5 (ten thousand lire) for each conventional gram of product, as defined in Article 9 of Law No. 76 of 7 March 1985, and by imprisonment from two to five years.

The acts referred to in paragraph 1, when they concern a quantity of foreign processed tobacco of up to ten conventional kilograms, shall be punished by a fine of EUR 5 (ten thousand lire) per conventional gram of product and in any event not less than EUR 516 (one million lire).

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Aggravating circumstances of the offence of smuggling foreign manufactured tobacco (Article 291-ter, Presidential Decree No. 43 of 23 January 1973)

If the acts provided for in Article 291-bis are committed using means of transport belonging to persons not involved in the offence, the penalty shall be increased.

In the cases provided for in Article 291-bis, a fine of EUR 25 (fifty thousand lire) per conventional gram of product and imprisonment for a term of three to seven years shall apply when

- a) in committing the offence or in conduct aimed at securing the price, product, profit or impunity of the offence, the offender makes use of weapons or is found to have possessed them in the commission of the offence;
- b) in the commission of the offence or immediately thereafter, the offender is caught together with two or more persons in a position to obstruct the police;
- c) the act is connected with another offence against public faith or against the public administration;
- d) in committing the offence, the perpetrator has used means of transport which, in comparison with the approved characteristics, have alterations or modifications likely to hinder the intervention of the police bodies or to endanger public safety;
- e) in committing the offence, the perpetrator used partnerships or corporations or made use of financial assets in any way established in States that have not ratified the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, done at Strasbourg on 8 November 1990, ratified and made enforceable pursuant to the law of 9 August 1993,

No. 328, and which in any case have not concluded and ratified judicial assistance conventions with Italy concerning the crime of smuggling.

The mitigating circumstance provided for in Article 62-bis of the Penal Code, if concurrent with the aggravating circumstances referred to in subparagraphs (a) and (d) of paragraph 2 of this Article, cannot be considered equivalent to or prevailing over them and the reduction of the penalty shall be applied to the amount of the penalty resulting from the increase resulting from the aforementioned aggravating circumstances.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Criminal association for the purpose of smuggling foreign tobacco products (Article 291- quater, Presidential Decree No 43 of 23 January 1973)

When three or more persons associate for the purpose of committing several offences among those set forth in Article 291-bis, those who promote, constitute, direct, organise or finance the association shall be punished, for this alone, by imprisonment of three to eight years.

Those who participate in the association shall be punished by imprisonment from one year to six years. The penalty is increased if the number of associates is ten or more.

If the association is armed, or if the circumstances envisaged in letters d) or e) of paragraph 2 of Article 291-ter apply, the penalty shall be imprisonment of five to fifteen years in the cases envisaged in paragraph 1 of this Article, and of four to ten years in the cases envisaged in paragraph 2. The association is considered armed when the participants have the availability, for the achievement of the purposes of the association, of weapons or explosive materials, even if concealed or kept in a storage place.

The penalties envisaged in Articles 291-bis, 291-ter and in this Article shall be reduced by between one third and one half in respect of the defendant who, by dissociating himself from the others, takes action to prevent the criminal activity from being taken to further consequences also by concretely assisting the police or judicial authority in the collection of decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the offence or for the identification of resources relevant to the commission of the offences.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Other cases of smuggling (Article 292, Presidential Decree No. 43 of 23 January 1973)

Whoever, other than in the cases provided for in the preceding Articles, removes goods from the payment of boundary duties, shall be punished by a fine of not less than two and not more than ten times such duties.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Aggravating circumstances of smuggling (Article 295, Presidential Decree No 43 of 23 January 1973)

For the offences provided for in the preceding Articles, a fine of not less than five and not more than ten times the border duty due shall be imposed on any person who, in order to commit the smuggling, uses means of transport belonging to a person not involved in the offence.

For the same offences, the fine shall be increased by imprisonment of three to five years:

- a) when in the commission of the offence, or immediately thereafter in the surveillance zone, the offender is caught armed;
- b) when in the commission of the offence, or immediately thereafter in the surveillance zone, three or more persons guilty of smuggling are caught together and in such a condition as to obstruct the police organs;
- c) when the act is connected with another offence against public faith or public administration;
- d) when the offender is an associate to commit smuggling offences and the offence committed is among those for which the association was set up;

d-b (is) where the amount of border duties due exceeds one hundred thousand euros.

For the same offences, a fine shall be added to the fine by up to three years' imprisonment when the amount of the border duties due is more than EUR 50,000 and not more than EUR 100,000.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Differences between the load and the manifest (Article 302, Presidential Decree No 43 of 23 January 1973)

Where it is established that there is a discrepancy between the number of packages and the number indicated in the cargo manifest and, in the cases provided for in Articles 107 and 108, in the manifest of departure, the master of the ship or the captain of the aircraft shall be liable, in respect of each item of luggage not entered, to an administrative penalty not less than the amount of the border duties and not more than four times the amount of those duties.

For the purposes of the preceding provision, if the surplus packages have the same marks and numerical digits as other packages indicated in the manifest, those subject to a higher fee shall be deemed not to have been annotated.

For each package marked in the manifest and not found, and for goods in bulk, when surpluses of more than ten per cent or shortages of more than five per cent in relation to the manifest are established, the penalty shall be an administrative fine of between EUR 103 and EUR 516.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Differences from the declaration of goods intended for definitive importation, warehousing or dispatch to another customs office (Article 303, Presidential Decree No 43 of 23 January 1973)

Where declarations concerning the quality, quantity and value of goods intended for definitive importation, warehousing or dispatch to another customs office with a bill of lading do not correspond to the assessment, the declarant shall be liable to an administrative penalty of between EUR 103 and EUR 516, unless the inaccurate indication of the value has resulted in the redetermination of the border duties, in which case the penalties set out in paragraph 3 below shall apply.

The provision in paragraph 1 does not apply:

- a) when, in the cases provided for in Article 4(2)(e) of Legislative Decree No 374 of 8 November 1990, although the name of the tariff is incorrect, the trade name of the goods has been accurately indicated so as to make it possible to apply the fees;
- b) where the goods declared and those recognised in the assessment are considered in the tariff under different subheadings of the same heading, and the amount of the border duties, which would be due according to the declaration, is equal to or exceeds the amount of the duties assessed by less than one third;
- c) where the differences in quantity or value do not exceed five per cent for each quality of the goods declared.

If the total border duties due according to the assessment are greater than those calculated on the basis of the declaration and the difference in the duties exceeds five per cent, the administrative penalty, if the act does not constitute a more serious offence, shall be applied as follows

- a) for fees up to EUR 500, an administrative penalty of EUR 103 to EUR 500 shall apply;
- b) for fees of EUR 500.1 to EUR 1,000, an administrative sanction of EUR 1,000 to EUR 5,000 shall apply;
- c) for fees of EUR 1,000.1 to 2,000, an administrative sanction of EUR 5,000 to 15,000 shall apply;
- d) for fees from EUR 2,000.1 to EUR 3,999.99, an administrative sanction from EUR 15,000 to 30,000 euro;
- e) for fees of EUR 4,000 or more, an administrative sanction of between EUR 30,000 and ten times the amount of the fees shall apply.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Differences with respect to declaration for export of goods with refund of duties (Article 304, Presidential Decree No 43 of 23 January 1973)

If there is a difference in quality and quantity between the goods to be exported and the declaration submitted in order to obtain the refund of the duties, the declarant shall be liable to an administrative penalty of not less than the amount that would have been unduly returned and not more than ten times that amount, provided that the act does not constitute a smuggling offence.

However, if the inaccuracy in the declaration results from calculation or transcription errors committed in good faith, an administrative penalty of not less than one-tenth and not more than the full amount of the aforementioned sum shall apply instead of the fine.

The preceding provisions do not apply when the difference between the duties claimed to be refunded according to the declaration and those actually to be refunded according to the assessment does not exceed five per cent.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Failure to discharge the deposit slip. Quantity differences (Article 305, Presidential Decree No. 43 of 23 January 1973)

If goods dispatched from one customs office to another with a bond note are not presented to the customs office of destination, the consignor shall be liable to an administrative penalty of between one tenth and the full amount of the border duty.

If, however, on arrival of the goods at the customs office of destination a quantity is found that is greater or less than the quantity indicated on the security note, the consignor shall be liable to an administrative penalty of not less than one-tenth and not more than the full difference in border duties.

The penalties set forth in the preceding provisions shall also apply when the goods in question are exempt from assessment, however transported, in which case the amount of the border duties shall be calculated in the manner set forth in the second paragraph of Article 143.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Quality differences with respect to the security bill (Article 306, Presidential Decree No 43 of 23 January 1973)

If, at the customs of destination, a difference in quality is found between the goods arrived and those indicated on the bill of lading, the consignor shall be liable to an administrative penalty of a minimum of one and a maximum of three times the amount of the border duties due on the goods indicated on the bill of lading and not corresponding to the quality established by the customs of departure.

In the case of goods intended for transit, and at the customs of exit in place of those described in the bill of lading other goods are found liable to export duty, in addition to the penalty provided for in the preceding paragraph, an administrative penalty not less than the amount of the export duty due on the goods found and not more than three times the amount of the duty itself shall apply.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Penalties for tampering with parcels sent with a bill of lading exempt from inspection (Article 307, Presidential Decree No 43 of 23 January 1973)

If it is found at the customs office of destination that packages shipped exempt from assessment have been altered in such a way that a difference in quantity has resulted, the administrative penalty established in Article 305 shall be increased by not less than EUR 103 and not more than EUR 516 for each altered package.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Differences in goods deposited in private customs warehouses (Article 308, Presidential Decree No 43 of 23 January 1973)

If during the verification of goods placed in privately owned customs warehouses, a difference in quality is found, or there is a surplus in quantity exceeding two per cent, the warehouse keeper shall be punished with an administrative sanction of not less than half and not more than three times the border duty due on the goods of different quality or on the surplus that has been found.

If there is a deficiency of more than two per cent over and above the recognised shortfall, an administrative penalty shall be imposed in the amount set out in the preceding paragraph, calculated on the entire shortfall, without taking account of that shortfall.

Irrespective of the application of penal sanctions, if the difference in quantity more or less than twenty per cent exceeds twenty per cent, the dealer is obliged to immediately clear all goods registered in his name. If, previously, a difference in quantity equally exceeding twenty per cent, even if it relates to goods of a different quality, has been ascertained against him in the warehouse operated by him, he shall also be deprived of the warehouse licence for a period of one year. If packages noted in the registers are found to be missing, the administrative penalty shall be no less than two and no more than ten times the border duty due on the missing packages. If the weight of the missing packages is not known, it shall be calculated on the basis of the average of those of the same species constituting the deposited part.

If the acts provided for in the preceding provisions constitute a smuggling offence, the penalties laid down for that offence shall apply.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Differences found in temporary storage warehouses (Article 309, Presidential Decree No. 43 of 23 January 1973)

When, in temporary storage warehouses operated by authorised bodies or undertakings, the differences in quantity and quality referred to in the third and fourth paragraphs of Article 98 are found, the operator shall be punished with an administrative sanction of not less than half and not more than three times the amount of the duties relating to the missing or surplus goods, unless the operator or other persons are guilty of the offence of smuggling.

<u>Pecuniary Penalty</u>	100 to 400 quotas
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<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services
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Differences with respect to declaration of goods for temporary importation or exportation (Article 310, Presidential Decree No 43 of 23 January 1973)

Where differences in quality or quantity are found between the declaration and the goods intended for temporary importation, an administrative penalty of not less than the full amount of the border duty due shall be imposed for goods found to be of a different quality from that declared and for quantities excess or shortage, and not more than ten times that amount. If deficiencies are established on goods to be re-exported in products subject to an exit duty, this duty shall also be included in the calculation of the administrative penalty, calculated on the products corresponding to the quantities missing from the declaration.

For differences in quality or quantity between the declaration and the goods to be temporarily exported, the administrative penalty shall be not less than the full difference between the entry duty which would be due on the reimportation of the goods according to the declaration and that which would be due according to the assessment, if the goods to be reimported were foreign, and not more than ten times the difference. Where differences are established in respect of goods subject to exit duty, this duty, proportionate to the differences established in respect of the declaration, shall also be included in the calculation of the administrative penalty.

The administrative penalty does not apply when the difference in quantity does not exceed five per cent.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Quality Differences in Re-export at Temporary Import Discharge (Article 311, Presidential Decree No. 43 of 23 January 1973)

If the goods presented for re-exportation are found to be wholly or partly different from those which should have been re-exported, an administrative penalty of not less than double and not more than ten times the duties due on the temporarily imported goods in lieu of which other goods are presented shall apply.

Where goods presented for re-export in substitution for those temporarily imported are subject to exit fees, an administrative penalty of not less than double and not more than ten times the fees due for the export of such goods shall also apply.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Quality Differences in Reimportation at Temporary Export Discharge (Article 312, Presidential Decree No. 43 of 23 January 1973)

If the goods presented for re-importation are found to be wholly or partly different from those which should have been re-imported, an administrative penalty of not less than double, nor more than ten times the duties due on the goods found to be of a different quality shall apply.

If the temporarily exported goods, in lieu of which others are presented for re-importation, were subject to exit fees, an administrative penalty of not less than double, nor more than ten times the amount of the fees due for the exportation of those goods shall also apply.

<u>Pecuniary Penalty</u>	100 to 400 quotas
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<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services
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Quality Differences in Reimportation at Temporary Export Discharge (Article 313, Presidential Decree No. 43 of 23 January 1973)

If differences in quantity exceeding five per cent are found in comparison with the re-export declaration, an administrative penalty of not less than the full amount shall be applied, nor greater than ten times the entry duties due on the missing goods or the exit duties due on the surplus goods. If differences in quantity exceeding five per cent are found in comparison with the reimport declaration, the administrative penalty shall be not less than the full amount, nor more than ten times the amount of the entry duties due on the surplus goods or the exit duties due on the missing goods.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Errors committed in good faith in the completion of declarations concerning temporarily imported or exported goods (Article 314, Presidential Decree No. 43 of 23 January 1973)

In the cases provided for in Articles 310 and 313, an administrative penalty of not less than one-tenth and not more than the full amount of the difference in the border duties shall be imposed if the inaccuracy in the declaration results from calculation or transcription errors committed in good faith, notwithstanding the exemption from penalties for differences in quantities not exceeding five per cent.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Release for consumption without authorisation of temporarily imported goods (Article 315, Presidential Decree No. 43 of 23 January 1973)

In addition to the provisions of Article 198, in cases of release for consumption in the customs territory, without the authorisation of the head of the customs district, of temporarily imported goods that do not meet the conditions laid down in Articles 9 and 10 of the Treaty establishing the European Economic Community, the administrative penalty of between EUR 516 and EUR 5,164 shall apply, without prejudice to any other penalties that may be applicable by virtue of other provisions.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Failure to comply with obligations imposed on captains (Article 316, Presidential Decree No 43 of 23 January 1973)

An administrative penalty of between EUR 10 and EUR 25 shall be imposed on any captain who

- a) still the ship outside the established spaces;
- b) delay the presentation of the manifest when it is prescribed;
- c) is without a pass in place of the manifest, in accordance with Article 121;

- d) carries out the embarkation, disembarkation and transhipment of goods without the permission of the customs or without the assistance of the military of the Guardia di Finanza, provided that the act does not constitute a more serious offence;
- e) is not in possession of the laissez-passer or the bill of lading, except in the case referred to in Article 284(e), with which foreign goods must be accompanied, in accordance with Articles 141 and 227, in the carriage from one customs office to another by sea and national goods in cabotage or in circulation by Lake Lugano.

An administrative penalty of between EUR 8 and EUR 41 shall be imposed on the master of a vessel with a net tonnage of more than two hundred tonnes who does not hold the manifest and cargo documents or refuses to produce them.

An administrative sanction of between EUR 10 and EUR 61 shall be imposed on the captain who, when he is obliged to do so, refuses to receive on board customs officials and members of the Guardia di Finanza, or sets the vessel in motion without permission from customs, provided that the act does not constitute a more serious offence.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Failure to comply with customs requirements by aircraft masters (Article 317, Presidential Decree No 43 of 23 January 1973)

An administrative penalty of between EUR 10 and EUR 20 shall be imposed on the captain of an aircraft who

- a) crosses the boundary of the airspace under the sovereignty of the State outside the prescribed points;
- b) voluntarily lands outside the prescribed customs airport, even if he reports his landing to the authorities referred to in Article 114;
- c) he fails to produce the manifest referred to in Article 115, when it is prescribed, or refuses to produce it, provided that the act does not constitute a more serious offence;
- d) does not fulfil the obligation to present the manifest before departure, when such presentation is prescribed;
- e) carries out the embarkation, disembarkation or transhipment of goods, luggage and persons without the permission of the customs or without the assistance of the military of the Guardia di Finanza, provided that the act does not constitute a more serious offence.

The captain of the aircraft who opposes the inspections within the competence of the customs authorities or disregards their orders shall be punished by an administrative sanction of between 10 and 61 euros, provided that the act does not constitute a more serious offence.

The above penalties shall apply irrespective of those imposed for the same offence by special laws on air navigation, insofar as they do not relate to customs matters.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Omission or delay in lodging the customs declaration (Article 318, Presidential Decree No 43 of 23 January 1973)

An administrative penalty of between EUR 258 and EUR 2,582 shall be imposed on any person who fails to make the declaration prescribed by Article 56 within the time limit set, or extended pursuant to Article 95.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Failure to comply with customs formalities (Article 319, Presidential Decree No 43 of 23 January 1973)

An administrative penalty of between EUR 103 and EUR 516 shall be imposed on any person:

- a) importing or exporting by unauthorised routes or at unauthorised times goods exempt from border duties;
- b) is not in possession of the laissez-passer or the bill of lading with which national or nationalised goods must be accompanied when moving by land in accordance with Article 227.

An administrative penalty of between EUR 10 and EUR 25 shall be imposed on any person:

- a) presents to the customs office of destination foreign goods, dispatched by another customs office with a bill of lading, after the time limit stated in the bill of lading, when the delay is not justified;
- b) presents to the customs office of destination, in the cases referred to in the preceding subparagraph, packages which are outwardly altered, but without any difference in weight. The administrative penalty shall apply for each altered package.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Penalties for violations of regulations on deposits in surveillance zones (Article 320, Presidential Decree No. 43 of 23 January 1973)

Anyone who violates the rules laid down in the Presidential Decree mentioned in Article 26 to regulate the establishment and operation of warehouses in surveillance zones shall be punished with an administrative sanction of between EUR 103 and EUR 516.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

Penalties for violations of the disciplines imposed on navigation in surveillance zones (Article 321, Presidential Decree No 43 of 23 January 1973)

Any captain who violates the regulations established by the Presidential Decree indicated in Article 27 for navigation in the lakes and rivers included in the surveillance zones shall be punished with an administrative sanction of between €10 and €24.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services

OFFENCES AGAINST THE CULTURAL HERITAGE (ARTICLE 25-SEPTIESDECIES)

Theft of cultural goods (Art. 518-bis)

Anyone who takes possession of another person's movable cultural property, removing it from its owner, in order to gain profit for himself or for others, or takes possession of cultural property belonging to the State, as found underground or on the seabed, shall be punished by imprisonment of from two to six years and a fine of from EUR 927 to EUR 1,500. The penalty shall be imprisonment for a term of four to ten years and a fine ranging from EUR 927 to EUR 2,000 if the offence is aggravated by one or more of the circumstances envisaged in the first paragraph of Article 625 or if the theft of cultural goods belonging to the State, as found underground or on the seabed, is committed by a person who has obtained a search licence as envisaged by law.

<u>Pecuniary Penalty</u>	400 to 900 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service;▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ the ban on advertising goods or services for a duration not exceeding two years

Misappropriation of cultural goods (Art. 518-ter)

Whoever, in order to procure for himself or for others an unjust profit, appropriates another person's cultural property in his possession for any reason whatsoever, shall be punished with imprisonment from one to four years and with a fine ranging from euro 516 to euro 1,500. If the offence is committed on things possessed by way of necessary deposit, the penalty shall be increased.

<u>Pecuniary Penalty</u>	200 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service;▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ the ban on advertising goods or services for a duration not exceeding two years

Receiving stolen cultural goods (Art. 518-quater)

Apart from cases of complicity in the offence, whoever, in order to procure for himself or for others a profit, acquires, receives or conceals cultural goods originating from any offence, or in any case meddles in having them acquired, received or concealed, shall be punished by imprisonment of from four to ten years and a fine of from EUR 1,032 to EUR 15,000. The penalty shall be increased when the offence concerns cultural goods originating from the offences of aggravated robbery pursuant to Article 628, third paragraph, and aggravated extortion pursuant to Article 629, second paragraph. The provisions of this Article shall also apply when the perpetrator of the offence from which the cultural goods originate cannot be charged or is not punishable, or when a condition of prosecution referring to such offence is missing.

<u>Pecuniary Penalty</u>	400 to 900 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none">▪ the prohibition to contract with the public administration, except to obtain the performance of a public service;▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;▪ the ban on advertising goods or services for a duration not exceeding two years

Forgery of private contracts relating to cultural goods (Art. 518-octies)

Whoever forms, in whole or in part, a false private contract or, in whole or in part, alters, destroys, suppresses or conceals a true private contract, in relation to movable cultural property, in order to make it appear lawful, shall be punished by imprisonment of from one to four years. Whoever makes use of the private contract referred to in the first paragraph, without having participated in its formation or alteration, shall be punished by imprisonment of from eight months to two years and eight months.

<u>Pecuniary Penalty</u>	400 to 900 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services for a duration not exceeding two years

Infringements relating to the alienation of cultural goods (Art. 518-novies)

The following shall be punished by imprisonment from six months to two years and a fine ranging from EUR 2,000 to EUR 80,000: 1) any person who, without the prescribed authorisation, disposes of or places cultural goods on the market; 2) any person who, being obliged to do so, does not submit within thirty days the report of the acts of transfer of ownership or possession of cultural goods; 3) the transferor of a cultural good subject to pre-emption who delivers the object during the period of sixty days from the date of receipt of the transfer report.

<u>Pecuniary Penalty</u>	100 to 400 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services for a duration not exceeding two years

Illegal importation of cultural goods (Art. 518-decies)

Whoever, except for cases of complicity in the offences provided for in Articles 518-quater, 518-quinquies, 518-sexies and 518-septies, imports cultural goods originating from a criminal offence or found as a result of searches carried out without authorisation, where provided for by the law of the State where the finding took place, or exported from another State in breach of the law on the protection of the cultural heritage of that State, shall be punished with imprisonment from two to six years and with a fine ranging from EUR 258 to EUR 5,165.

<u>Pecuniary Penalty</u>	200 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services for a duration not exceeding two years

Illegal export or export of cultural goods (Art. 518-undecies)

Whoever transfers abroad cultural goods, things of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions pursuant to the law on cultural goods, without a certificate of free circulation or export licence, shall be punished with imprisonment from two to eight years and with a fine up to euro 80,000. The punishment provided for in the first paragraph shall also apply to any person who does not return to the national territory, at the expiry of the term, cultural goods, things of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions pursuant to the law on cultural goods, for which a temporary exit or export has been authorised, as well as against anyone who makes false declarations in order to prove to the competent export office, in accordance with the law, that things of cultural interest are not subject to exit authorisation.

<u>Pecuniary Penalty</u>	200 to 500 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services for a duration not exceeding two years

Destruction, dispersal, deterioration, defacement, defacement and unlawful use of cultural or landscape heritage (Art. 518-duodecies)

Whoever destroys, disperses, deteriorates or renders wholly or partially useless or unusable cultural or landscape assets belonging to him or to others shall be punished by imprisonment of two to five years and a fine of between EUR

2,500 to 15,000 euro. Whoever, outside the cases set forth in the first paragraph, defaces or defaces cultural or landscape assets belonging to him or to others, or uses cultural assets for a purpose that is incompatible with their historical or artistic character or detrimental to their preservation or integrity, shall be punished by imprisonment from six months to three years and a fine ranging from EUR 1,500 to EUR 10,000. The conditional suspension of the penalty is subject to the restoration of the state of the places or the elimination of the harmful or dangerous consequences of the offence or the performance of unpaid activity in favour of the community for a fixed time, however not exceeding the duration of the suspended sentence, in the manner specified by the judge in the conviction.

<u>Pecuniary Penalty</u>	300 to 700 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services for a duration not exceeding two years

Counterfeiting of works of art (Art. 518-quaterdecies)

shall be punished by imprisonment from one to five years and a fine ranging from EUR 3,000 to EUR 10,000: 1) whosoever, in order to gain profit, counterfeits, alters or reproduces a work of painting, sculpture or graphics or an object of antiquity or of historical or archaeological interest; 2) whosoever, even without having taken part in the counterfeiting, alteration or reproduction, places on the market, holds for trading, introduces into the territory of the State or in any case places in circulation, as authentic, counterfeited, altered or reproduced specimens of works of painting, sculpture or graphics, objects of antiquity or objects of historical or archaeological interest 3) anyone who, knowing them to be false, authenticates counterfeit, altered or reproduced works or objects indicated in numbers 1) and 2); 4) anyone who, by means of other declarations, expert opinions, publications, affixing of stamps or labels or by any other means, accredits or contributes to accrediting as authentic works or objects indicated in numbers 1) and 2) counterfeited, altered or reproduced, knowing them to be false. The confiscation of the counterfeited, altered or reproduced copies of the works or objects indicated in subsection 1 shall always be ordered, unless they belong to persons unconnected with the offence. The sale of the confiscated objects at auctions of the bodies of crime shall be prohibited without any time limit.

<u>Pecuniary Penalty</u>	300 to 700 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services for a duration not exceeding two years

LAUNDERING OF CULTURAL GOODS AND DEVASTATION AND LOOTING OF CULTURAL AND LANDSCAPE ASSETS (ARTICLE 25-DUODICIES)

Money laundering of cultural goods (Article 518-sexies)

Apart from cases of complicity in the offence, any person who replaces or transfers cultural goods resulting from a non-culpable offence, or carries out other transactions in relation to them, in such a way as to obstruct the identification of their criminal origin, shall be punished by imprisonment of from five to fourteen years and a fine of from EUR 6,000 to EUR 30,000. The punishment shall be reduced if the cultural goods originate from a crime for which the maximum term of imprisonment is lower than five years. The provisions of this Article shall also apply when the perpetrator of the offence from which the cultural goods originate cannot be charged or is not punishable, or when a condition of prosecution relating to that offence is lacking.

<u>Pecuniary Penalty</u>	500 to 1000 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services for a duration not exceeding two years

Destruction and looting of cultural and landscape heritage (Art. 518-terdecies)

Anyone who, outside the cases provided for in Article 285, commits acts of devastation or looting concerning cultural or landscape heritage or cultural institutions and places shall be punished by imprisonment of ten to sixteen years.

<u>Pecuniary Penalty</u>	500 to 1000 quotas
<u>Interdictory sanction</u>	<ul style="list-style-type: none"> ▪ the prohibition to contract with the public administration, except to obtain the performance of a public service; ▪ exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted; ▪ the ban on advertising goods or services for a duration not exceeding two years

Note: the maximum number of quotas shown is inclusive of any 'aggravating' situations

(*) The sanctions provided for include:

- a) disqualification from exercising the activity;
 - b) suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
 - c) the prohibition to contract with the public administration, except to obtain the performance of a public service;
 - d) exclusion from benefits, financing, contributions or subsidies and the possible revocation of those already granted;
- the ban on advertising goods or services