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.

Pecuniary Penalty	100 to 200 quotas
Interdictory sanction	No

Misappropriation of money or movable property (Article 314-bis of the Criminal Code)

Except in the cases provided for in Article 314, a public official or public service employee who, by virtue of their office or service, has possession or availability of money or other movable property belonging to others, uses them for a purpose other than that provided for by specific legal provisions or by acts having the force of law from which no margin of discretion remains, and intentionally procures for himself or others an unjust financial advantage or causes unjust damage to others, shall be punished with imprisonment for a term of between six months and three years.

The penalty shall be imprisonment for a term of between six months and four years when the offense is committed against the financial interests of the European Union and the unfair financial advantage or damage exceeds €100,000.

Pecuniary Penalty	100 to 200 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 200 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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

Disruption of public auctions (Article 353 of the Criminal Code)

Anyone who, through violence or threats, or through gifts, promises, collusion, or other fraudulent means, prevents or disrupts public auctions or private tenders on behalf of public administrations, or drives away bidders, shall be punished with imprisonment for a term of between six months and five years and a fine of between €103 and €1,032.

If the offender is a person appointed by law or by the Authority to conduct the aforementioned auctions or tenders, the imprisonment shall be from one to five years and the fine from €516 to €2,065.

The penalties established in this article shall also apply in the case of private tenders on behalf of private individuals, conducted by a public official or a legally authorized person; however, they shall be reduced by half.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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

Interference with the freedom of the contractor selection process (Article 353-bis of the Criminal Code)

Unless the act constitutes a more serious offense, anyone who, through violence or threats, or through gifts, promises, collusion, or other fraudulent means, interferes with the administrative procedure aimed at establishing the content of the tender notice or other equivalent document in order to influence the public administration's choice of contractor shall be punished with imprisonment for a term of between six months and five years and a fine of between €103 and €1,032.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 200 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 600 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	All (*)

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

Anyone, except in cases of complicity in the crimes referred to in Articles 318, 319, and 319-ter and in the crimes of corruption referred to in Article 322-bis, who intentionally uses existing relationships with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, unduly causes or promises, to themselves or to others, money or other economic benefits, to remunerate a public official or a public service employee or one of the other persons referred to in Article 322-bis, in relation to the exercise of their functions, or to carry out another illegal mediation, shall be punished with imprisonment from one year and six months to four years and six months.

For the purposes of the first paragraph, other unlawful mediation means mediation to induce the public official or public service employee or one of the other persons referred to in Article 322-bis to perform an act contrary to their official duties constituting a crime from which an

undue advantage may derive. The same penalty shall apply to anyone who unduly gives or promises money or other economic benefits.

The penalty is increased if the person who unduly gives or promises, to himself or to others, money or other economic benefits is a public official or a public service employee or one of the persons referred to in Article 322-bis.

The penalty is also increased if the acts are committed in connection with the exercise of judicial activities or to remunerate the public official or public service employee or one of the other persons referred to in Article 322-bis in connection with the performance of an act contrary to official duties or the omission or delay of an official act.

Pecuniary Penalty	100 to 200 quotas
Interdictory sanction	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 t h ey, in breach of their contractual obligations, have caused the supply to fail.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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...)

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 600 quotas
Interdictory sanction	▪ 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.

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.

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, misappropriation of money or movable property, extortion, undue inducement to give or promise benefits, corruption and incitement to corruption, of members of international courts or bodies of the European Communities or international parliamentary assemblies or international organizations and officials of the European Communities and foreign states (Article 322-bis of the Criminal Code)

The provisions of Articles 314, 314-bis, 316, 317 to 320 e 322 (third and fourth paragraphs) 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].

Pecuniary Penalty	100 to 400 quotas
Interdictory sanction	▪ 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 two to ten 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 threats or violence against property or persons to commit the act, or if they are clearly armed;
3) if the act results in the destruction or damage of the system or the total or partial interruption of its functioning, or the destruction or damage or theft, including through reproduction or transmission, or the inaccessibility to the owner of the data, information, or programs contained therein.

If the acts referred to in the first and second paragraphs 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 three to ten years and four to twelve years, respectively.
In the case provided for in the first paragraph, the offense is punishable upon complaint by the injured party; in other cases, proceedings shall be brought *ex officio*.

Pecuniary Penalty	200 to 700 quotas
Interdictory sanction	▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;

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 benefit 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 is imprisonment for a term of between two and six years when any of the circumstances referred to in Article 615-ter, second paragraph, number 1) apply.

The penalty is imprisonment for a term of between three and eight years when the offense concerns the computer or telecommunications systems referred to in Article 615-ter, third paragraph.

Pecuniary Penalty	100 to 300 quotas
Interdictory sanction	▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;

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 four to ten years if the act is committed:
1) to the detriment of any of the computer systems referred to in Article 615-ter, third paragraph;
2) to the detriment of a public official in the exercise or because of his or her duties, or by a public official or a public service employee, with abuse of power or violation of the duties inherent in the function or service, or by anyone who exercises, even abusively, the profession of private investigator, or with abuse of the status of system operator;

Pecuniary Penalty	200 to 700 quotas
Interdictory sanction	▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;

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.
When any of the circumstances referred to in Article 617-quater, paragraph 4, number 2) apply, the penalty is imprisonment for a term of between two and six years.

When any of the circumstances referred to in Article 617-quater, paragraph 4, number 1) apply, the penalty is imprisonment for a term of between three and eight years.

Pecuniary Penalty	200 to 700 quotas
Interdictory sanction	▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;

Extortion (Art. 629, para. 3 of the Criminal Code)

Anyone who, through the conduct referred to in Articles 615-ter, 617-quater, 617-sexies, 635-bis, 635-quater, and 635-quinquies, or by threatening to do so, forces someone to do or omit something, thereby obtaining an unjust profit for themselves or others to the detriment of others, shall be punished with imprisonment for a term of between six and twelve years and a fine of between €5,000 and €10,000. The penalty shall be imprisonment for a term of between eight and twenty-two years and a fine of between €6,000 and €18,000 if any of the circumstances indicated in the third paragraph of Article 628 apply, as well as in cases where the act is committed against a person who is incapable due to age or infirmity.

Falsification, alteration, or suppression of the content of computer or telecommunications communications (Article 617-*sexies* of the Criminal Code)

Anyone who, in order to obtain an advantage for themselves or others or to cause harm to others, falsely forms, alters, or suppresses, in whole or in part, the content, even if intercepted occasionally, of any communications relating to a computer or telecommunications system or between multiple systems, shall be punished, if they use it or allow others to use it, with imprisonment for a term of between one and four years.
The penalty is imprisonment for three to eight years in the cases provided for in the fourth paragraph of Article 617 quater.
In the case provided for in the first paragraph, the offense is punishable upon complaint by the offended party.

Pecuniary Penalty	From 300 to 800 quotas
Interdictory sanction	▪ All of them, with a duration of no less than two years.

Damage to information, data, and computer programs (Art. 635-bis *of the* Italian Criminal Code)

Unless the act constitutes a more serious offense, anyone who destroys, damages, deletes, alters, or suppresses information, data, or computer programs belonging to others shall be punished, upon complaint by the injured party, with imprisonment for a term of two to six years.
The penalty shall be imprisonment for a term of three to eight years:
1) if the offense is committed by a public official or a public service employee, through abuse of power or in violation of the duties inherent in their function or service, or by anyone who practices, even illegally, the profession of private investigator, or through abuse of their position as a system operator;
2) if the offender uses threats or violence to commit the act or is clearly armed.

Pecuniary Penalty	200 to 700 quotas
Interdictory sanction	▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;

Damage to public or public interest information, data, and computer programs (Article 635-*ter* of the Criminal Code)

Unless the act constitutes a more serious offense, anyone who commits an act aimed at destroying, damaging, deleting, altering, or suppressing information, data, or computer programs of military interest or relating to public order, public safety, health, civil protection, or otherwise of public interest, shall be punished with imprisonment for a term of two to six years.

The penalty shall be imprisonment for a term of between three and eight years:

1) if the act is committed by a public official or a public service employee, with abuse of power or in violation of the duties inherent in their function or service, or by anyone who exercises, even abusively, the profession of private investigator, or with abuse of their status as a system operator;

2) if the offender uses threats or violence to commit the offense or is clearly armed;

3) if the offense results in the destruction, deterioration, deletion, alteration, or suppression of information or the removal, including through reproduction or transmission, or inaccessibility to the legitimate owner of the data or computer programs.

The penalty is imprisonment for a term of between four and twelve years when any of the circumstances referred to in points 1) and 2) of the second paragraph coincide with any of the circumstances referred to in point 3).

Pecuniary Penalty	200 to 700 quotas
Interdictory sanction	▪ the disqualification from exercising the activity ▪ the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;

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 two to six years.

The penalty is imprisonment for three to eight years:

1) if the offense is committed by a public official or a public service employee, through abuse of power or violation of the duties inherent in their role or service, or by someone who practices, even illegally, the profession of private investigator, or through abuse of their position as a system operator;

if the perpetrator uses threats or violence to commit the offense, or if they are clearly armed.

Pecuniary Penalty	200 to 700 quotas
Interdictory sanction	▪ 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 t h e issuance of a qualified certificate, shall be punished by imprisonment of up to three years and a fine of 51 to 1,032 euro.

Pecuniary Penalty	100 to 400 quotas
Interdictory sanction	▪ 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 communicate or communication of untruthful information, data, or facts relevant to national cybersecurity (Article 1, paragraph 11, Decree-Law No. 105 of September 21, 2019, converted, with amendments, by Law No. 133 of November 18, 2019)

Anyone who, for the purpose of obstructing or influencing the performance of the procedures referred to in paragraph 2, letter b), or paragraph 6, letter a), or the inspection and surveillance activities provided for in paragraph 6, letter c), provides information, data, or facts that are untrue, relevant to the preparation or updating of the lists referred to in paragraph 2, letter b), or for the purposes of the communications referred to in paragraph 6, letter a), or for the performance of the inspection and surveillance activities referred to in paragraph 6, letter c), or fails to communicate the aforementioned data, information, or facts within the prescribed time limits, shall be punished with imprisonment for a term of between one and three years.

paragraph 2, letter b)

the criteria are defined, on the basis of a risk analysis and a criterion of gradualness that takes into account the specificities of the various sectors of activity, with which the subjects referred to in the previous letter a) prepare and update at least once a year a list of the networks, information systems, and IT services referred to in paragraph 1, of respective relevance, including the related 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, paragraph 3, letter l), of Law No. 124 of August 3, 2007, shall apply; these criteria shall be developed, adopting appropriate organizational models, by the technical support body of the CISR, supplemented by a representative of the Presidency of the Council of Ministers; within six months of the date of entry into force of the decree of the President of the Council of Ministers referred to in this paragraph, thepublic entities and those referred to in Article 29 of the Digital Administration Code, referred to in Legislative Decree No. 82 of March 7, 2005, as well as private entities identified pursuant to letter a) shall transmit these 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 under their respective jurisdiction to the Department of Security Information, including for the prevention, preparation, and management of cyber crises entrusted to the Cyber Security Unit, as well as to the body of the Ministry of the Interior responsible for the security and regularity of telecommunications services referred to in Article 7-bis of Decree -law No. 144 of July 27, 2005, converted, with amendments, by Law No. 155 of July 31, 2005.

paragraph 6, letter 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 No. 208 of December 28, 2015, which intend to proceed with the procurement of ICT goods, systems, and services intended for use on networks, on information systems and for the performance of IT services referred to in paragraph 2, letter b), belonging to categories identified, on the basis of technical criteria, 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 this decree, shall notify the National Evaluation and Certification Center (CVCN), established at the Ministry of Economic Development; the notification shall also include an assessment of the risk associated with the subject matter of the supply, including in relation to the area of use. Within forty-five days of receiving the notification, extendable by fifteen days, once only, in cases of particular complexity, the CVCN may carry out preliminary checks and impose conditions and hardware and software tests to be carried out, also in collaboration with the entities referred to in paragraph 2, letter a), according to a gradually increasing approach in security checks. Once the deadline referred to in the previous paragraph has expired without the CVCN having made a decision, the entities that made the notification may continue with the award procedure. In the event of the imposition of hardware and software conditions and tests, the relevant calls for tenders and contracts shall be supplemented with clauses that make the contract conditional, either suspensively or resolutively, on compliance with the conditions and the favorable outcome of the tests ordered by the CVCN. The tests must be completed within sixty days. Once the deadline referred to in the previous paragraph has passed, the parties who made the notification may continue with the award procedure. In relation to the specific nature of the supply of ICT goods, systems, and services to be used on the networks, information systems, and IT services of the Ministry of the Interior and the Ministry of Defense, identified in accordance with paragraph 2, letter b), the aforementioned Ministries, within the human and financial resources available under current legislation and without new or additional costs to the public finances, in accordance with the provisions of this decree, may proceed, in the same manner and within the same time limits as in the previous periods, by notifying their accredited evaluation centers for the activities referred to in this decree, pursuant to paragraph 7, letter b), which use the verification and testing methodologies defined by the CVCN. In such cases, the aforementioned Centers shall inform the CVCN in the manner established by the decree of the President of the Council of Ministers, referred to in paragraph 7, letter b). The following are not subject to notification: the procurement of ICT goods, systems, and services intended for networks, information systems, and IT services for the prevention, investigation, and prosecution of crimes, and the cases of derogation established by the same regulation with regard to the procurement of ICT goods, systems, and services for which it is essential to proceed abroad, without prejudice, in both cases, to the use of ICT goods, systems, and services that comply with the security levels referred to in paragraph 3, letter b), except for justified needs related to the specific uses for which they are intended;

paragraph 6, letter c)

the Presidency of the Council of Ministers, for matters pertaining to public entities and those referred to in Article 29 of the Digital Administration Code referred to in Legislative Decree No. 82 of March 7, 2005, identified pursuant to paragraph 2, letter a), and the Ministry of Economic Development, for 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, without this entailing access to personal and administrative data or metadata, issuing specific requirements where necessary; for the networks, information systems, and IT services referred to in paragraph 2, letter b), connected with the prevention and suppression of crime, the protection of public order and security, civil defense, and the military defense and security of the State, inspection and verification activities shall be carried out within the scope of the human and financial resources available under current legislation and without new or increased costs to the public purse, by structures specialising in the protection of networks and systems and, in cases where expressly provided for by law, in the prevention and combating of cybercrime, by the administrations to which the police and armed forces report, which shall communicate the results to the Presidency of the Council of Ministers for the areas falling within its competence.

Pecuniary Penalty	From 100 to 400 quotas
Interdictory sanction	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 six to sixteen 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.

Pecuniary Penalty	300 to 1000 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1000 quotas
Interdictory sanction	All (*)

Aggravating and mitigating circumstances for crimes related to mafia activities (Article 416-bis.1 of the Criminal Code)

For crimes punishable by a sentence other than life imprisonment committed under the conditions set forth in Article 416-bis or for the purpose of facilitating the activities of the associations referred to in that article,the sentence shall be increased by one third to one half.

Mitigating 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 or prevailing over the latter, and reductions in the penalty shall be applied to the amount of the penalty resulting from the increase consequent to the aforementioned aggravating circumstance.

For the crimes referred to in Article 416-bis and for those committed by taking advantage of the conditions provided for in the aforementioned article or in order to facilitate the activities of mafia-type associations, in the case of a defendant who, dissociating himself from the others, endeavors to prevent the criminal activity from having further consequences, including by providing concrete assistance to the police or judicial authorities in gathering decisive evidence for the reconstruction of the facts and for the identification or capture of the perpetrators of the crimes, the sentence of life imprisonment shall be replaced by imprisonment for a term of between twelve and twenty years, and the other penalties shall be reduced by between one third and one half.

In the cases referred to in the third paragraph, the provisions of the first and second paragraphs shall not apply. Crimes aggravated by the circumstances referred to in the first paragraph shall always be prosecuted ex officio.

Pecuniary Penalty	400 to 1000 quotas

Interdictory sanction	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.

Pecuniary Penalty	400 to 1000 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1000 quotas
Interdictory sanction	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...)

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	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 five 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.

Pecuniary Penalty	400 to 1000 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 533 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 200 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 533 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 300 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 800 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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].

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	No

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

Any person who holds for sale, 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].

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 533 quotas
Interdictory sanction	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

Pecuniary Penalty	100 to 267 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 480 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 880 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 480 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 347 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 480 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 880 quotas
Interdictory sanction	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 i s 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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 480 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 880 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 880 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 533 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 880 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	150 to 300 quotas
Interdictory sanction	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 o f 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. For crimes aggravated by the circumstances referred to in the first paragraph, proceedings shall always be initiated ex officio.

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.

Financing of terrorist activities (Article 270-*quinquies.1* of the Criminal Code)

Anyone, except in the cases referred to in Articles 270-bis and 270-quater.

1, collects, disburses, or makes available goods or money, however obtained, intended to be used in whole or in part for the commission of acts for terrorist purposes referred to in Article 270-sexies, shall be punished with imprisonment for a term of between seven and fifteen years, regardless of whether the funds are actually used for the commission of the aforementioned acts.

Anyone who deposits or keeps the goods or money referred to in the first paragraph shall be punished with imprisonment for a term of between five and ten years.

Removal of goods or money subject to seizure (Article 270-*quinquies.2* of the Criminal Code)

Anyone who removes, destroys, disperses, suppresses, or damages property or money subject to seizure to prevent the financing of terrorist activities referred to in Article 270-sexies shall be punished with imprisonment for a term of between two and six years and a fine of between €3,000 and €15,000.

Possession of material for terrorist purposes (Article 270-quinquies.3 of the Italian Criminal Code)

Anyone who, except in the cases referred to in Articles 270-bis and 270-quinquies, knowingly procures or possesses material containing instructions on the preparation or use of lethal war devices referred to in the first paragraph of Article 1 of Law No. 110 of April 18, 1975, No. 110, of firearms or other weapons or harmful or dangerous chemical or bacteriological substances, as well as any other technique or method for carrying out acts of violence or sabotage of essential public services, for the purpose of terrorism, even if directed against a foreign state, an institution, or an international organization, shall be punished with imprisonment for a term of two to six years.

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.

Pecuniary Penalty	200 to 1.000 quotas
Interdictory sanction	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].

Pecuniary Penalty	300 to 700 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 700 quotas
Interdictory sanction	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.

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.

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].

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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 six to twelve 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, 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 i s c a u s e d t o 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 eight to fourteen years. 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].

Pecuniary Penalty	200 to 700 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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:
a) for breach of Article 29(1);
b) who fails to appoint the person in charge of the prevention and protection service pu rsuant 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:
a) in the holdings referred to in Article 31(6)(a), (b), (c), (d), (f) and (g);
b) 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;
c) 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]:
1. 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;
2. 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:
1. an illness that is certainly or probably incurable;
2. the loss of meaning;
3. 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;
4. deformation, i.e. permanent disfigurement of the face.

Pecuniary Penalty	100 to 250 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	All (*)

Possession and distribution of computer equipment , devices or programmes aimed a t 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.

Fraudulent transfer of assets (Article 512-bis of the Italian Criminal Code)

Unless the act constitutes a more serious offense, anyone who fictitiously attributes to others the ownership or availability of money, goods, or other benefits in order to circumvent the provisions of the law on preventive measures relating to assets or smuggling, or to facilitate the commission of one of the crimes referred to in Articles 648, 648-bis, and 648-ter, shall be punished with imprisonment for a term of between two and six years.

The same penalty referred to in the first paragraph shall apply to anyone who, in order to circumvent the provisions on anti-Mafia documentation, falsely attributes to others the ownership of companies, company shares or corporate offices, if the entrepreneur or company participates in procedures for the award or execution of contracts or concessions.

Pecuniary Penalty	From 250 to 600 quotas
Interdictory sanction	All (*)

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.

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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)*).

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

(h-bis) unlawfully, including by the methods indicated in paragraph 1 of Article 85-bis of the Consolidated Law on Public Security, referred to in Royal Decree No. 773 of June 18, 1931, makes a fixation on digital media, audio, video, or audiovisual recording, in whole or in part, of a cinematographic, audiovisual, or editorial work, or reproduces, performs, or communicates to the public the illegally recorded material.

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 referred to in Article 171-ter, paragraph 1, shall apply, unless the act constitutes a more serious offense, to anyone who falsely declares compliance with the obligations referred to in Article 181-bis, paragraph 2, of this law.

Art. 181-*bis*, paragraph 2 Law 633/1941

1. The mark shall be affixed to the media referred to in paragraph 1 for the sole purpose of protecting intellectual property rights, subject to certification by the applicant of compliance with the obligations arising from copyright and related rights legislation. In the presence of serious indications, the SIAE, other collective management organizations, and independent management entities shall verify, even subsequently, the circumstances and elements relevant to the affixing of the mark.

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

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.

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 250 quotas
Interdictory sanction	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.

Pecuniary Penalty	150 to 250 quotas
Interdictory sanction	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 by one-third to one-half. If the pollution causes deterioration, impairment, or destruction of a habitat within a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural, or archaeological restrictions, the penalty is increased by one-third to two-thirds.

Pecuniary Penalty	250 to 600 quotas

Interdictory sanction	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.

When the disaster occurs in a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural, or archaeological restrictions, or causes damage to protected animal or plant species, the penalty is increased by one-third to one-half.

Pecuniary Penalty	400 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	200 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	250 to 600 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	150 to 300 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 300 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 250 quotas
Interdictory sanction	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...)

5. Unless the act constitutes a criminal offense, anyone who transports waste without the form referred to in Article 193 or without the substitute documents provided for therein, or who enters incomplete or inaccurate data in the form, shall be punished with an administrative fine of between €1,600 and €10,000. The penalty under Article 483 of the Criminal Code shall apply in the case of transport of hazardous waste. The latter penalty shall also apply to anyone who, in preparing a waste analysis certificate, provides false information on the nature, composition, and chemical-physical characteristics of the waste, and to anyone who uses a false certificate during transport.

4. In the cases referred to in paragraphs 1, 2, and 4, where the information, although formally incomplete or inaccurate, can be found in correct form in the data reported in the communication to the land registry,

in the chronological records of loading and unloading, in the identification forms for the waste transported and in other accounting records kept by law, an administrative fine of between two hundred and sixty euros and one thousand five hundred and fifty euros shall be applied.

The same penalty shall apply in cases of formally incomplete or inaccurate information, but containing the elements necessary to reconstruct the information required by law, as well as in cases of failure to send the competent authorities and failure to keep the registers referred to in Article 190, paragraph 1, or the form referred to in Article 193. The reduced penalty referred to in this provision shall apply to the failure to keep or incomplete keeping of chronological records of loading and unloading by the producer when transport forms are available, provided that the date of production and take-over of the waste can be proven, or coincides with the date of unloading of the waste itself.

(...omissis...)

Pecuniary Penalty	150 to 250 quotas
Interdictory sanction	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...)

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	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.

Pecuniary Penalty	300 to 800 quotas
Interdictory sanction	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...)

Pecuniary Penalty	100 to 300 quotas
Interdictory sanction	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...)

Pecuniary Penalty	100 to 250 quotas
Interdictory sanction	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 20,000 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...)

Pecuniary Penalty	100 to 250 quotas
Interdictory sanction	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...)

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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 3093/94[1].

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.

[1] 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 t h e ozone layer came into force on 1 January 2010, which under Article 30 repeals the previous regulations

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.

Pecuniary Penalty	150 to 250 quotas
Interdictory sanction	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"):

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.

Pecuniary Penalty	150 to 300 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 250 quotas
Interdictory sanction	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.

Pecuniary Penalty	400 to 1.000 quotas
Interdictory sanction	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 six to sixteen 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.

Pecuniary Penalty	200 to 1.000 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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 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.

Pecuniary Penalty	100 to 200 quotas
Interdictory sanction	No

Procuring unlawful entry and aiding a n d 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 six to sixteen 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.

Pecuniary Penalty	100 to 1.000 quotas

Interdictory sanction	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.

Pecuniary Penalty	200 to 800 quotas
Interdictory sanction	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).
1. The provisions of paragraphs 1 and 2 shall also apply to games of chance played using devices prohibited by Article 110 of Royal Decree No. 773 of June 18, 1931, as amended by Law No. 507 of May 20, 1965, No. 507, and as last amended by Article 1 of Law No. 904 of December 17, 1986. 4-bis. The penalties referred to in this article shall be applied to anyone who, without a concession, authorization, or license pursuant to Article 88 of the Consolidated Law on Public Security, approved by Royal Decree No. 773 of June 18, 1931, No. 773, and subsequent amendments, carries out in Italy any activity organized for the purpose of accepting or collecting or in any way facilitating the acceptance or collection, including by telephone or electronic means, of bets of any kind accepted by anyone in Italy or abroad.

4-ter. Without prejudice to the powers conferred on the Ministry of Finance by Article 11 of Decree-Law No. 557 of December 30, 1993, converted, with amendments, by Law No. 133 of February 26, 1994, and in application of Article 3, paragraph 228, of Law No. 549 of December 28, 1995, the penalties referred to in this article shall apply to anyone who collects or takes bets on the lottery, 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.

Pecuniary Penalty	100 to 500 quotas
Interdictory sanction	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.

Pecuniary Penalty	100 to 667 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 533 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 200 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 400 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 533 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 677 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 533 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 533 quotas
Interdictory sanction	▪ 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.

2-bis. The agent shall not be liable for the offense referred to in paragraph 1 when, also due to the technical nature of the assessments, there are conditions of objective uncertainty regarding the specific elements or particular qualities that establish the credit entitlement.

Pecuniary Penalty	100 to 533 quotas
Interdictory sanction	▪ 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.

Pecuniary Penalty	100 to 533 quotas
Interdictory sanction	▪ 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*)

Smuggling due to failure to declare (Art. 78 Annex I Legislative Decree No. 141 of September 26, 2024)

Anyone who, by failing to submit a customs declaration, is punished with a fine of between 100% and 200% of the border duties due:

a) introduces, circulates in the customs territory or removes from customs supervision, in any way and for any reason, non-Union goods;

b) removes Union goods from the customs territory for any reason.

The penalty referred to in paragraph 1 shall apply to anyone who holds non-Union goods, when thecircumstances provided for in Article 19, paragraph 2, apply.

Pecuniary Penalty	100 to 400 quotas
Interdictory sanction	▪

Smuggling due to false declaration (Art. 79 Annex I Legislative Decree No. 141 of September 26, 2024)

Anyone who declares the quality, quantity, origin, and value of goods, as well as any other information necessary for the application of tariffs and the settlement of duties, in a manner that does not correspond to the verified information shall be punished with a fine of 100% to 200% of the border duties due or the duties unduly collected or unduly claimed for refund.

Pecuniary Penalty	100 to 400 quotas
Interdictory sanction	▪

Smuggling in the of goods of January 23, 1973 maritime, air, and border lakes (Article 80, Annex I, Legislative Decree No. 141 of September 26, 2024)

The commander of an aircraft or the captain of a ship shall be punished with a fine of 100 to 200 percent of the border duties due if they:

a) unload, load, or transship non-Union goods in the territory of the State without presenting them to the nearest office of the Agency;

b) at the time of departure, does not have on board non-Union goods or goods for export with duty drawback, which should be there according to the manifest, summary declaration, and other customs documents;

c) transports non-Union goods in the territory of the State without being in possession of the manifest,

summary declaration, and other customs documents when they are required.

The same penalty referred to in paragraph 1 shall also apply to:

a) the captain of a ship who, in violation of the prohibition referred to in Article 60, while transporting non-Union goods, sails close to the national coast or drops anchor, stays at anchor or in any case communicates with the territory of the State in such a way as to facilitate the unloading or loading of the goods themselves;

b) the commander of an aircraft who, while transporting non-Union goods, lands outside a customs airport and fails to report the landing to the authorities referred to in Article 65 within the following working day. In such cases, in addition to the cargo, the aircraft shall also be considered to have been smuggled into the customs territory.

Pecuniary Penalty	100 to 400 quotas

Interdictory sanction	▪ All (*)

Smuggling for the improper use of imported goods with total or partial reduction of duties (Article 81, Annex I, Legislative Decree No. 141 of September 26, 2024)

Anyone who assigns, in whole or in part, non-Union goods imported duty-free or with a reduction in duties to a destination or use other than that for which the exemption was granted

- shall be punished with a fine of between 100% and 200% of the border duties due.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Smuggling in the export of goods eligible for duty refunds (Art. 82 Annex I Legislative Decree No. 141 of September 26, 2024)

Anyone who uses fraudulent means to obtain undue refunds of duties established for the importation of raw materials used in the manufacture of goods that are exported shall be punished with a fine of between 100% and 200% of the amount of duties that they have unduly collected

- attempted to collect.

Financial penalty	from 100 to 400 quotas
Interdictory sanction	▪ All (*)

Smuggling in temporary export and in special use and processing regimes (Art. 83 All I Legislative Decree No. 141 of September 26, 2024)

Anyone who, in temporary export operations and in special use or processing regimes, for the purpose of evading the payment of customs duties that would be due, subjects the goods themselves to artificial manipulation or uses other fraudulent means, shall be punished with a fine of 100 percent to 200 percent of the customs duties due.

Financial penalty	from 100 to 400 quotas
Interdictory sanction	▪ All (*)

Smuggling of manufactured tobacco (Art. 84 Annex I Legislative Decree No. 141 of September 26, 2024)

Anyone who introduces, sells, distributes, purchases, or possesses for any reason within the territory of the State a quantity of contraband manufactured tobacco exceeding 15 conventional kilograms, as defined in Article 39-quinquies of the consolidated text referred to in Legislative Decree No. 504 of October 26, 1995, shall be punished with imprisonment for a term of between two and five years.

The acts referred to in paragraph 1, when involving a quantity of manufactured tobacco of up to 15 conventional kilograms and where the aggravating circumstances referred to in Article 85 do not apply, shall be punished with an administrative fine of €5 for each conventional gram of product, not less than €5,000 in any case. If the quantities of contraband processed tobacco are:

a) not exceeding 200 conventional grams, the administrative penalty shall in any case be €500;
b) more than 200 and up to 400 conventional grams, the administrative penalty shall in any case be €1,000.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Aggravating circumstances of the crime of smuggling manufactured tobacco (Article 85, Annex I, Legislative Decree No. 141 of September 26, 2024)

If the acts referred to in Article 84 are committed using means of transport belonging to persons not involved in the offense, the penalty shall be increased.

In the cases provided for in Article 84, a fine of €25 per conventional gram of product and imprisonment for three to seven years shall apply when:
a) in committing the offense or in conduct aimed at securing the price, product, profit, or impunity of the offense, the perpetrator uses weapons or is found to have possessed them in the commission of the offense;
b) in committing the offense or immediately thereafter, the perpetrator is caught together with two or more persons in circumstances such as to obstruct the police;
c) the act is connected with another crime against public trust or against the public administration;
d) in committing the crime, the perpetrator used means of transport which, compared to their approved characteristics, have been altered or modified in such a way as to hinder the intervention of the police or to cause danger to public safety;
e) in committing the offense, the perpetrator used partnerships or corporations or made use of financial resources in any way constituted in States that have not ratified the Convention on Money Laundering, the search, seizure, and confiscation of the proceeds of crime, done at Strasbourg on November 8, 1990, ratified and made enforceable pursuant to Law No. 328 of August 9, 1993, and which in any case have not entered into and ratified mutual legal assistance agreements with Italy concerning the crime of smuggling.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Criminal association for the purpose of smuggling manufactured tobacco (Article 86, Annex I, Legislative Decree No. 141 of September 26, 2024)

When three or more persons associate for the purpose of committing more than one of the crimes referred to in Article 84 or Article 40-bis of the consolidated text of the legislative provisions concerning taxes on production and consumption and related criminal and administrative penalties, referred to in Legislative Decree No. 504 of October 26, 1995, also with reference to the products referred to in Articles 62-quater, 62-quater .1, 62-quater .2, and 62-quinquies of the aforementioned consolidated text, those who promote, establish, direct, organize, or finance the association shall be punished, for that alone, with imprisonment for a term of three to eight years. Those who participate in the association shall be punished with imprisonment for a term of one to six years.
The penalty shall be increased if the number of members is ten or more.
If the association is armed or if the circumstances provided for in Article 85, paragraph 2, letters d) or e), or in Article 40-ter, paragraph 2, letters d) or e), of the aforementioned consolidated text referred to in Legislative Decree No. 504 of 1995 apply, also with reference to the products referred to in Articles 62-quater, 62 -quater.1, 62 -quater .2, and 62 -quinquies of the same consolidated text, the penalty of imprisonment from five to fifteen years shall apply in the cases provided for in paragraph 1 and from four to ten years in the cases provided for in paragraph 2. The association is considered armed when the participants have access to weapons or explosives for the achievement of the association's purposes, even if they are concealed or kept in storage.
The penalties provided for in Article 84 and in this article shall be reduced by one third to one half for the perpetrator who, by dissociating themselves from the others, endeavors to prevent the criminal activity from having further consequences, including by actively assisting the police or judicial authorities in gathering decisive evidence for the reconstruction of the facts and for the identification or capture of the perpetrators of the crime or for the identification of resources relevant to the commission of the crimes.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Attempted crime treated as completed crime (Art. 87 Annex I Legislative Decree No. 141 of September 26, 2024)

For the purposes of punishment, for all crimes referred to in this Chapter, attempted crimes are treated as completed crimes.

Financial Penalty	from 100 to 400 units

Interdictory sanction	▪ All (*)

Aggravating circumstances of smuggling (Art. 88 Annex I Legislative Decree No. 141 of September 26, 2024) For the crimes referred to in Articles 78 to 83, anyone who uses means of transport belonging to a person not involved in the crime to commit smuggling shall be punished with a fine increased by up to half. For the crimes referred to in paragraph 1, imprisonment for three to five years shall be added to the fine:

a) when, in committing the offense or immediately thereafter, in the surveillance area, the perpetrator is caught armed;

b) when, in committing the offense or immediately thereafter, three or more persons committing smuggling are caught together in the surveillance area in such a way as to obstruct the police;

c) when the act is connected with another crime against public trust or against the public administration;

d) when the perpetrator is a member of an association for the purpose of committing smuggling offenses and the offense committed is among those for which the association was established;

e) when the amount of at least one of the border duties due, considered separately, exceeds €100,000.

For the crimes referred to in paragraph 1, imprisonment for up to three years shall be added to the fine when the amount of at least one of the border duties due, considered separately, is greater than €50,000 and not exceeding €100,000.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Repeat smuggling offenses (Art. 89 Annex I Legislative Decree No. 141 of September 26, 2024)

Anyone who, after having been definitively convicted of a smuggling offense, commits another smuggling offense for which the law establishes only a fine, shall be punished, in addition to the fine, with imprisonment for up to one year.

If a repeat offender commits another smuggling offense for which the law establishes only a fine, the prison sentence referred to in paragraph 1 shall be increased by half to two-thirds.

When the circumstances provided for in this article do not apply, repeat offenses of smuggling are governed by the Penal Code.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Evasion of assessment or payment of excise duty on energy products (Article 40 of Legislative Decree No. 504 of October 26, 1995)

Anyone who:

a) clandestinely manufactures or refines energy products;

b) evades the assessment or payment of excise duty on energy products, including natural gas, by any means;

c) uses products that are exempt or eligible for reduced rates for purposes subject to tax or higher tax;

d) carries out unauthorized blending operations resulting in products subject to a higher excise duty than that paid on the individual components;

e) regenerates denatured products to make them easier and more elusive for use in applications subject to higher taxes;

f) holds denatured energy products in conditions other than those prescribed for admission to preferential treatment;

g) holds or uses products obtained from clandestine manufacturing or unauthorized blending. The fine is commensurate, for the violations referred to in letters a) and d) of paragraph 1, not only with the total products completed, but also with those that could have been obtained from raw materials in the process of being processed or awaiting processing, or in any case existing in the factory or premises where the violation was committed.

violation; and, for violations referred to in letter e), in addition to products undergoing regeneration or completely regenerated, including those already sold, also to denatured products found at the place where the violation was committed.

Attempted violations are punishable by the same penalty as the completed offense. The manufacture of products subject to excise duty through operations carried out, without justified reason, at times other than those declared in the work notification, if required, constitutes an attempt to evade assessment of the product. The circulation of the products referred to in Article 7-bis without justified reason, in the absence of the prior issue of the administrative verification code referred to in the same Article 7-bis or on the basis of the data referred to in paragraph 3 of the same Article 7-bis, shall also constitute an attempt to evade the assessment of the product. -bis, which are found to be untrue, or without the Agency Office having validated the aforementioned code due to the failure to present the products to the same Office.

If the quantity of energy products exceeds 10,000 kilograms, the penalty is imprisonment for one to five years, in addition to the fine.

If the quantity of energy products, with the exception of natural gas, evaded assessment or payment of excise duty is less than 1,000 kilograms, an administrative penalty of between double and ten times the amount of tax evaded shall be applied.

If the quantity of natural gas evading assessment or payment of excise duty is less than 10,000 cubic meters, an administrative penalty of between double and ten times the amount of tax evaded shall be applied, and in any case not less than €5,000.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Evasion of assessment or payment of excise duty on manufactured tobacco (Article 40-bis of Legislative Decree No. 504 of October 26, 1995)

Except for the cases referred to in Article 84 of the national provisions supplementing the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20¸ paragraphs 2 and 3, of Law No. 111 of August 9, 2023, anyone who evades, by any means and in any manner, the assessment or payment of excise duty on manufactured tobacco referred to in Title I, Chapter III-bis, of this consolidated text shall be punished with imprisonment for a term of between two and five years.

Attempted offenses shall be punished with the same penalty as for the completed offense.

When the conduct referred to in paragraph 1 concerns a quantity of manufactured tobacco of up to 15 conventional kilograms and where the aggravating circumstances referred to in Article 40-ter do not apply, an administrative penalty of €5 for each conventional gram of product, as defined in Article 39-quinquies, shall be imposed. The administrative penalty, except as provided for in paragraph 4, may not be less than €5,000.

If the quantity of manufactured tobacco evading assessment or payment of excise duty is:

a) not exceeding 200 conventional grams, the administrative penalty shall be €500;

b) greater than 200 conventional grams and up to 400 conventional grams, the administrative penalty shall be €1,000. If the quantity of manufactured tobacco evading assessment or payment of excise duty by any means or method cannot be determined, an administrative penalty of between €3,000 and €30,000 shall be applied, taking into account the manner of the conduct and the seriousness of the offense.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Aggravating circumstances of the crime of evading the assessment or payment of excise duty on tobacco (Article 40-ter of Legislative Decree No. 504 of October 26, 1995)

If the acts referred to in Article 40-bis are committed using means of transport belonging to persons not involved in the offense, the penalty shall be increased.

In the cases provided for in Article 40-bis, paragraphs 1 and 2, a fine of €25 per conventional gram of product and imprisonment for three to seven years shall apply when:

a) in committing the offense or in conduct aimed at securing the price, product, profit, or impunity of the offense, the perpetrator uses weapons or is found to have possessed them in the commission of the offense;

b) in committing the offense or immediately thereafter, the perpetrator is caught together with two or more persons in circumstances such as to obstruct the police;

c) the act is connected with another offense against public trust or against the public administration;
d) in committing the crime, the perpetrator used means of transport which, compared to their approved characteristics, have been altered or modified in such a way as to hinder the intervention of the police or to cause danger to public safety;
e) in committing the offense, the perpetrator used partnerships or corporations or made use of financial resources in any way constituted in States that have not ratified the Convention on Money Laundering, the search, seizure, and confiscation of the proceeds of crime, done at Strasbourg on November 8, 1990, ratified and made enforceable pursuant to Law No. 328 of August 9, 1993, and which in any case have not entered into and ratified mutual legal assistance agreements with Italy concerning the crime of smuggling.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Mitigating circumstances (Article 40-quater of Legislative Decree No. 504 of October 26, 1995)

The penalties provided for in Article 40-bis, paragraphs 1 and 2, shall be reduced by one third to one half for perpetrators who take steps to prevent the criminal activity from having further consequences, including by providing concrete assistance to the police or judicial authorities in gathering evidence that is decisive for reconstructing the facts and identifying or apprehending the perpetrators of the crime or identifying resources relevant to the commission of the crimes.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Sale of manufactured tobacco without authorization or purchase from persons not authorized to sell (Article 40-quinto of Legislative Decree No. 504 of October 26, 1995)

Anyone who sells or offers for sale manufactured tobacco without authorization from the Customs and Monopolies Agency shall be punished with an administrative fine of between €5,000 and €10,000. The penalty shall be reduced by one third to one half if the quantity of manufactured tobacco does not exceed 250 grams.
Anyone who purchases manufactured tobacco from a person not authorized to sell it shall be punished with an administrative fine of between €5,000 and €10,000. The fine shall be reduced by one third to one half if the quantity of manufactured tobacco does not exceed 500 grams.
When the conduct referred to in paragraphs 1 and 2 involves a quantity of processed tobacco exceeding 5 kilograms or 10 kilograms, respectively, the penalty of imprisonment for up to one year and a fine of between €25 and €64 shall apply.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Illegal production of alcohol and alcoholic beverages (Art. 41 Legislative Decree No. 504 of October 26, 1995) Anyone who illegally manufactures alcohol or alcoholic beverages shall be punished with imprisonment for a term of between six months and three years and a fine of between twice and ten times the amount of tax evaded, which shall in no case be less than €7,746. The fine shall be commensurate not only with the total quantity of products manufactured, but also with the quantity that could have been obtained from the raw materials in the process of being processed or awaiting processing, or in any case existing in the factory or premises where the violation was committed.
Illegal production means production carried out in premises or with equipment that has not been previously reported or verified, or that has been constructed or altered in such a way that the product can be removed from inspection. The parts of the equipment relevant for the purpose of proving clandestine alcohol production are the distillation boiler, the flume collection vessel, the heating device, the deflemmatore, and the refrigerant.
Illegal production is also proven by the mere presence in the same premises or in adjacent premises of some of the raw materials needed for the preparation of the products and the necessary equipment.

for such preparation, or part thereof, before the factory and equipment have been reported to the competent local customs office and verified by it.
In the event that only the equipment or part thereof is present without having been reported or verified, without the simultaneous presence of raw materials or products, an administrative fine of between €258 and €1,549 shall be imposed.
Anyone who manufactures, sells, or otherwise puts into use a distillation apparatus or part thereof without having previously reported it shall be punished with the penalty referred to in paragraph 4.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Association for the purpose of clandestine production of alcohol and alcoholic beverages (Art. 42 Legislative Decree No. 504 of October 26, 1995)

When three or more persons associate for the purpose of clandestinely manufacturing alcohol or alcoholic beverages, each of them, for the sole fact of the association, shall be punished with imprisonment from three months to one year.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Evasion of assessment and payment of excise duty on alcohol and alcoholic beverages (Article 43 of Legislative Decree No. 504 of October 26, 1995)

Anyone who:
a) evades the assessment or payment of excise duty on alcohol or alcoholic beverages by any means;
b) holds denatured alcohol in conditions other than those prescribed or uses it for purposes other than those for which the exemption was granted.
Attempted offenses are punishable by the same penalty as the completed offense. The manufacture of alcoholic products subject to excise duty at times other than those declared in the work notification, if required, constitutes an attempt to evade assessment, unless evidence to the contrary is provided.
The operator of the factory or warehouse where the violation referred to in letter b) of paragraph 1 was committed shall be deprived of the benefit of the exemption granted for two years.
Alcohol and alcoholic products held in conditions other than those prescribed shall be considered contraband and shall be subject to a fine of between twice and ten times the amount of the tax evaded.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Aggravating circumstances (Article 45 of Legislative Decree No. 504 of October 26, 1995)

If the offenses referred to in Articles 40, 41, and 43 are committed by means of corruption of financial administration or financial police personnel, the penalty shall be imprisonment for three to five years, in addition to a fine.
Financial administration and Finance Police personnel who participate in the offenses referred to in paragraph 1 shall be punished with imprisonment for four to six years, in addition to a fine. The application of this provision excludes that of Article 3 of Law No. 1383 of December 9, 1941.
The provisions referred to in paragraphs 1 and 2 shall not apply in the cases provided for in Articles 40, paragraph 5, and 43, paragraph 4.

Financial penalty	from 100 to 400 units

Interdictory sanction	▪ All (*)

Alteration of devices, marks, and labels (Art. 46 Legislative Decree No. 504 of October 26, 1995)

Anyone who, in order to evade detection, alters, removes, damages, or renders unusable measuring devices, seals, stamps, punches, verification marks, or other devices, imprints, or markings shall be punished with imprisonment for a term of one to five years.

a) counterfeits, alters, removes, damages, or renders unusable meters, seals, stamps, punches, verification marks, or other devices, imprints, or markings prescribed by the financial administration or affixed by the Financial Police;

b) uses counterfeit or altered seals, stamps, punches, verification marks or other imprints or marks prescribed by the financial administration or affixed by the Financial Police, or without authorization.

Anyone who possesses, without authorization, devices, seals, stamps, or punches identical to those used by the tax authorities or the Finance Police, even if counterfeit, shall be punished with imprisonment for a term of between one and six months. The penalty shall be imprisonment for a term of between one month and one year if the offense is committed by a manufacturer.

Manufacturers who, without having participated in the offenses referred to in paragraphs 1 and 2, have facilitated their commission by failing to take appropriate precautions in the custody of the meters and other devices indicated therein shall be punished with an administrative fine of between €258 and €1,549.

In the cases referred to in paragraphs 1 and 2, where the offense results in tax evasion, the penalties referred to in Articles 40 and 43 shall remain applicable.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Deficiencies and surpluses in the storage and circulation of products subject to excise duty (Article 47 of Legislative Decree No. 504 of October 26, 1995)

For deficiencies found in the verification of tax warehouses exceeding 2 percent above the permitted decrease, an administrative penalty of between double and triple the amount of the relevant excise duty shall be applied. In the case of denatured products, if the deficiency exceeds 1% beyond the permitted decrease, the operator shall be punished, regardless of the payment of the excise duty commensurate with the highest rate levied on the product, with an administrative fine ranging from €5,000 to €10,000. If the deficiency exceeds 10 percent beyond the permitted decrease, the penalties provided for the attempted evasion of excise duty on the product shall apply.

For product surpluses in tax warehouses and for surpluses of denatured products that do not fall within the permitted tolerance limits, or are not justified by the required documentation, the penalties provided for the evasion of product assessment or excise duty payment shall apply, unless the legitimate origin of the products and the regular payment of the tax, if due, can be demonstrated.

For shortages exceeding the permitted losses found on arrival of products transported under a suspension regime, an administrative penalty shall be applied in the form of a sum of money ranging from one tenth to the full amount of the tax relating to the missing quantity exceeding the aforementioned loss, unless the tax authorities have reasonable grounds to believe that the movement of the products referred to in this paragraph took place fraudulently or in any case irregularly, in which case the aforementioned penalty shall be applied with regard to the tax relating to the entire missing quantity. If the shortage exceeds 10 percent above the permitted reduction, the penalties provided for attempted evasion of excise duty shall apply. Surpluses shall be taken over.

The penalties referred to in paragraphs 1 and 3 shall not apply if proof is provided that the missing product has been irretrievably lost or destroyed.

For differences in quality or quantity between excise goods intended for export and those indicated in the declaration submitted to obtain the excise duty rebate or refund, the administrative penalty provided for in Article 96, paragraphs 1 and 2, of the national provisions supplementing the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20(,) paragraphs 2 and 3, of Law No. 111 of August 9, 2023, calculated on the amount unduly refunded or claimed for refund.

The provisions of this article shall not apply to manufactured tobacco.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All (*)

Traffic irregularities (Art. 49 Legislative Decree No. 504 of October 26, 1995)

Products subject to excise duty, even if intended for exempt or subsidized uses, with the exception of manufactured tobacco, wine, and fermented beverages other than wine and beer, transported without the specific documentation required in relation to said tax, or with false or altered documentation, or documentation that does not allow for the identification of the parties involved in the transport operation, the goods, or the quantity actually transported, are presumed to be of illegal origin. In such cases, the penalties provided for the evasion of the assessment or payment of the tax shall apply to the carrier and the consignor.

In the cases referred to in paragraph 1, if the legitimate origin of the products and the regular payment of the tax are proven, an administrative penalty of between €516 and €3,098 shall be applied, except for losses of products under bond, for which the specific penalties provided for in this consolidated text shall apply.

The provisions of paragraphs 1 and 2 shall not apply if the products transported differ in quantity from the data resulting from the computerized system or from the documents accompanying the products themselves, by no more than one percent, if more, or two percent beyond the loss allowed by the customs regulations in force, if less.

In cases of irregular preparation of the documentation required for circulation, other than those provided for in paragraph 1, the administrative penalty referred to in paragraph 2 shall apply to the consignor. The same penalty shall apply to the carrier who fails to comply with the requirements.

The administrative penalties referred to in paragraphs 2 and 4 shall also apply to the violations provided for in those paragraphs relating to the transfer of products referred to in Article 21, paragraph 3. If no proof is provided that the product was intended for uses other than those subject to tax, the presumption of offense referred to in paragraph 1 shall apply; the tax evaded shall be calculated on the basis of the rate indicated in Article 21, paragraph 2.

If it is established that the documents referred to in Article 1, paragraph 1, of Presidential Decree No. 627 of October 6, 1978, have been used as specific accompanying documents for products subject to excise duty, the penalties provided for in this article shall apply in place of those provided for in the aforementioned decree.

The penalties provided for by the regulations in force for irregularities relating to the documentation required for the circulation of wine or fermented beverages other than wine and beer shall also apply in cases where such documents are specific to products subject to excise duty.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ All*

CRIMES AGAINST CULTURAL HERITAGE (ART. *25-SEPTIESDECIES*)

Theft of cultural property (Art. *518-bis*)

Anyone who takes possession of another person's movable cultural property, removing it from its owner, for the purpose of obtaining a profit for themselves or others, or who takes possession of cultural property belonging to the State, found underground or on the seabed, shall be punished with imprisonment for a term of between two and six years and a fine of between €927 and €1,500. The penalty shall be imprisonment for a term of between four and ten years and a fine of between €927 and €2,000 if the offense is aggravated by one or more of the circumstances provided for in the first paragraph of Article 625 or if the theft of cultural property belonging to the State, found underground or on the seabed, is committed by a person who has obtained the research concession provided for by law.

Financial penalty	from 400 to 900 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except to obtain public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

Misappropriation of cultural property (Article *518-ter*)

Anyone who, in order to obtain an unfair profit for themselves or others, misappropriates cultural property belonging to others which they have in their possession for any reason shall be punished with imprisonment for a term of between one and four years and a fine of between €516 and €1,500. If the offense is committed in relation to items held in necessary custody, the penalty shall be increased.

Financial penalty	from 200 to 500 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except to obtain public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

Receiving stolen cultural property (Article *518-quater*)

Except in cases of complicity in the crime, anyone who, in order to obtain a profit for themselves or others, purchases, receives, or conceals cultural property originating from any crime, or in any case interferes in their purchase, receipt, or concealment, shall be punished with imprisonment for a term of between four and ten years and a fine of between €1,032 and €15,000. The penalty shall be increased when the offense concerns cultural property originating from the crimes of aggravated robbery pursuant to Article 628, paragraph 3, and aggravated extortion pursuant to Article 629, paragraph 2. The provisions of this article shall also apply when the perpetrator of the crime from which the cultural property originates is not liable or punishable, or when there is no condition for prosecution relating to that crime.

Financial penalty	from 400 to 900 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except to obtain public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

Falsification of private documents relating to cultural property (Article *518-octies*)

Anyone who creates, in whole or in part, a false private document or, in whole or in part, alters, destroys, suppresses, or conceals a genuine private document relating to movable cultural heritage, in order to make its origin appear lawful, shall be punished with imprisonment for a term of between one and four years. Anyone who uses the private document referred to in the first paragraph, without having participated in its creation or alteration, shall be punished with imprisonment for a term of between eight months and two years and eight months.

Financial penalty	from 400 to 900 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except to obtain public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

Violations relating to the disposal of cultural property (Article *518-novies*)

The following shall be punished with imprisonment for a term of between six months and two years and a fine of between €2,000 and €80,000: 1) anyone who, without the required authorization, disposes of or places cultural property on the market; 2) anyone who, being required to do so, fails to report the transfer of ownership or possession of cultural property within thirty days; 3) the seller of a cultural asset subject to preemption who delivers the item within sixty days of the date of receipt of the transfer report.

Financial penalty	from 100 to 400 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except to obtain public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

Illegal importation of cultural property (Article *518-decies*)

Anyone, except in cases of complicity in the crimes provided for in Articles *518-quater*, *518-quinquies*, *518-sexies*, and *518-septies*, who imports cultural property originating from a crime or found as a result of unauthorized searches, where provided for by the law of the State in which the discovery took place, or exported from another State in violation of the law on the protection of that State's cultural heritage, shall be punished with imprisonment for a term of between two and six years and a fine of between €258 and €5,165.

Financial penalty	from 200 to 500 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except to obtain public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

Illegal removal or export of cultural property (Article *518-undecies*)

Anyone who transfers cultural property, items of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest, or other items subject to specific protection provisions under the legislation on cultural property, abroad without a certificate of free circulation or export license, shall be punished with imprisonment for a term of between two and eight years and a fine of up to €80,000. The penalty provided for in the first paragraph shall also apply to anyone who fails to return cultural heritage, items of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary, or archival interest, or other items subject to specific protection provisions under cultural heritage legislation, for which temporary exit or export has been authorized, as well as to anyone who makes false statements in order to prove to the competent export office, in accordance with the law, that items of cultural interest are not subject to authorization for exit from the national territory.

Financial penalty	from 200 to 500 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except to obtain public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

Destruction, dispersion, deterioration, defacement, vandalism, and unlawful use of cultural or landscape heritage (Article *518-duodecies*)

Anyone who destroys, disperses, deteriorates or renders wholly or, where applicable, partially unusable or inaccessible cultural or landscape heritage belonging to themselves or others shall be punished with imprisonment for a term of between two and five years and a fine of between €2,500 and €15,000. Anyone who, outside the cases referred to in the first paragraph, defaces or vandalizes cultural or landscape heritage belonging to themselves or others, or uses cultural heritage in a manner incompatible with its historical or artistic character or prejudicial to its conservation or integrity, shall be punished with imprisonment for a term of six months to three years and a fine of €1,500 to €10,000. The conditional suspension of the sentence is subject to the restoration of the state of the places or the elimination of the harmful or dangerous consequences of the offense or the performance of activities unpaid work for the community for a specified period of time, in any case not exceeding the duration of the suspended sentence, in accordance with the terms specified by the judge in the sentence.

Financial penalty	from 300 to 700 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except to obtain public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

Counterfeiting of works of art (Article *518-quaterdecies*)

The following shall be punished with imprisonment for a term of between one and five years and a fine of between €3,000 and €10,000: 1) anyone who, for profit, counterfeits, alters, or reproduces a work of painting, sculpture, or graphic art, or an object of antiquity or historical or archaeological interest; 2) anyone who, even without having participated in the counterfeiting, alteration, or reproduction, places on the market, holds for trade, introduces into the territory of the State for this purpose, or in any case puts into circulation, as authentic, counterfeit, altered, or reproduced examples of works of painting, sculpture, or graphic art, 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 referred to in points 1) and 2); 4) anyone who, by means of other declarations, expert reports, publications, affixing stamps or labels or by any other means, accredits or contributes to accrediting, knowing them to be false, as authentic works or objects indicated in numbers 1) and 2) that are counterfeit, altered or reproduced. The confiscation of counterfeit, altered, or reproduced copies of the works or objects indicated in the first paragraph is always ordered, unless they belong to persons not involved in the crime. The sale of confiscated items at crime scene auctions is prohibited without time limits.

Financial penalty	from 300 to 700 units
Interdictory sanction	▪ prohibition from contracting with the public administration, except for the purpose of obtaining public services; ▪ exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted; ▪ prohibition on advertising goods or services ▪ **for a period not exceeding two years**

LAUNDERING OF CULTURAL PROPERTY AND DESTRUCTION AND LOOTING OF CULTURAL AND LANDSCAPE PROPERTY (ART. *25-DUODEVICIES*)

Recycling of cultural goods (Art. *518-sexies*)

Except in cases of complicity in the crime, anyone who replaces or transfers cultural property originating from a non-culpable crime, or carries out other operations in relation to it, in such a way as to hinder the identification of its criminal origin, shall be punished with imprisonment for a term of between five and fourteen years and a fine of between €6,000 and €30,000. The penalty shall be reduced if the cultural property originates from a crime for which the maximum prison sentence is less than five years. The provisions of this article shall also apply when the perpetrator of the crime from which the cultural property originates is not liable or punishable, or when there is no condition of prosecutability relating to that crime.

Financial penalty	from 500 to 1,000 units
Interdictory sanction	permanent disqualification from exercising the activity (pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001)

Devastation and looting of cultural and landscape heritage (Article *518-terdecies)*

Anyone who, except in the cases provided for in Article 285, commits acts of devastation or looting targeting cultural or landscape heritage or cultural institutions and sites shall be punished with imprisonment for a term of between ten and sixteen years.

Financial penalty	from 500 to 1000 units
Interdictory sanction	permanent disqualification from exercising the activity (pursuant to Article 16, paragraph 3, of Legislative Decree No. 231/2001)

CRIMES AGAINST ANIMALS (ART. *25-UNDEVICIES*)

Killing of animals (Article *544-bis*)

Anyone who, out of cruelty or without necessity, causes the death of an animal shall be punished with imprisonment of six months to three years and a fine of €5,000 to €30,000.

If the act is committed by torturing or deliberately prolonging the suffering of the animal, the penalty shall be imprisonment for one to four years and a fine of €10,000 to €60,000.

Financial penalty	from 100 to 500 units
Interdictory sanction	All*

Animal abuse (Art. *544-ter*)

Anyone who, out of cruelty or without necessity, causes injury to an animal or subjects it to torture or behavior or exertion or work that is unbearable for its ethological characteristics shall be punished with imprisonment from six months to two years and a fine of €5,000 to €30,000.

The same penalty shall apply to anyone who administers narcotic or prohibited substances to animals or subjects them to treatments that cause damage to their health.

The penalty is increased by half if the acts referred to in the first and second paragraphs result in the death of the animal.

Financial penalty	from 100 to 500 units
Interdictory sanction	All*

Prohibited shows or events (Art. *544-quater*)

Unless the act constitutes a more serious offense, anyone who organizes or promotes shows or events involving cruelty or torture to animals shall be punished with imprisonment from four months to two years and a fine of €3,000 to €15,000.

The penalty shall be increased by one third to one half if the acts referred to in the first paragraph are committed in connection with illegal betting or for the purpose of obtaining profit for oneself or others, or if they result in the death of the animal.

Financial penalty	from 100 to 500 units
Interdictory sanction	All*

Prohibition of animal fighting (Art. *544-quinquies*)

Anyone who promotes, organizes, or directs unauthorized fights or competitions between animals that may endanger their physical integrity shall be punished with imprisonment for one to three years and a a fine of €50,000 to €160,000.

The penalty shall be increased by one third to one half

1) if the aforementioned activities are carried out in conjunction with minors or by armed persons;
2) if the aforementioned activities are promoted using video recordings or material of any kind containing scenes or images of the fights or competitions;
3) if the offender films or records the fights or competitions in any form.

Anyone, except in cases of complicity in the crime, who breeds or trains animals for any purpose, including through third parties, for their participation in the fights referred to in the first paragraph shall be punished with imprisonment for a term of between three months and two years and a fine of between €5,000 and €30,000. The same penalty shall also apply to the owners or keepers of animals used in the fights and competitions referred to in the first paragraph, if they consent.

Anyone who, even if not present at the scene of the crime, except in cases of complicity in the same, organizes or places bets on the fights and competitions referred to in the first paragraph shall be punished with imprisonment from three months to two years and a fine of €5,000 to €30,000.

Financial penalty	from 100 to 500 units
Interdictory sanction	All*

Killing or harming animals belonging to others (Art. 638)

Anyone who, without necessity, kills or renders unusable or otherwise damages three or more animals gathered in a flock or herd, or commits the act on cattle or horses, even if not gathered in a herd, shall be punished with imprisonment for a term of one to four years.

Financial penalty	from 100 to 500 units
Interdictory sanction	All*