Informative Disclosure Document
on
the Organisation, Management and Control Model provided in the Legislative Decree n. 231
and on the Supervisory Body

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GUIDELINES of our Model

Index:

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The Organisation, Management and Control Model foreseen by Legislative Decree n. 231

What is this Organisation, Management and Control Model?

It is a set of principles, protocols, rules and procedures for the management of the Company, that the company has to adopt in order to avoid committing the offences and crimes foresees in the Legislative Decree 231/2001.
The Model must be seen as a dynamic and independent entity: in fact, it must be not only adopted but also effectively implemented (art. 7, comma 2): it is not enough just to adopt it without an effective application.
The actions relating to the adoption and implementation of this Models by companies are guided not only by the provisions of the decree itself, but also by the guidelines drawn up by the Trade Associations (in particular, the Confindustria Guidelines and the ABI Guidelines, also approved by the Ministry of Justice: see art. 6, c. 3). The guidelines are drafted by case law, by doctrine and by practical experience.

Why it is necessary to adopt a Management and Control Model
as by Legislative Decree n. 231

Premise
The Model is not a law requirement, but it is an obligation nevertheless.
This means that the non-adoption and non-implementation of the Model is not sanctionable per se, however, if the Company does not adopt or implement the Model, it exposes itself to the sanctions foreseen by the Decree, in case predicate offences are then committed in some interest or advantage of the Company.
Assumptions:
- Characteristics of the target market
- Company policy vs. external
- Corporate internal management policy

Purpose
- Prevention of predicate offences
- Exemption in case of commission of predicate offences (see below)
- Internal Rationalization
- Market image
- External environment image

Please note that, in fact:
1. A model that adheres to the structure and activities of the Company and is effectively implemented has a preventive function with respect to the commission of the predicate offences in question.
2. The adoption and effective implementation of the model prior to the commission of the offensive or criminous act constitutes one of the exemptions in the event of a judgement for predicate offences [pursuant to Legislative Decree 231/2001 (art. 6 c. 1, art. 7 c. 2).]*

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3. The Model Facilitates the rationalization of organizational processes
4. The Model allows for more formalized and procedural management, greater traceability of processes, greater accountability of individuals and furthermore, greater possibility of control by managers.
5. The adoption of the Model significantly improves the image of the Company

*the other causes of exemption foreseen in art. 6 of the cited Decree, are the establishment of a Supervisory Body (see below), the effective surveillance activity of the same Board

Model Features

The model is "legitimate" if it can meet the following requirements:

(art. 6)
1. if it can identify the activities at risk of commission of offences/crimes;
2. if it can envisage specific protocols to guide the formation and implementation of decisions in order to prevent offences/crimes;
3. if it can identify financial management methods capable of preventing the commission of offences/crimes;
4. if it foresees an adequate information system towards the Supervisory Body;
5. if it introduces an appropriate disciplinary system for cases of violation of the Model itseld.

(art. 7)
if it foresees, in relation to the nature and size of the organization and the type of activity, appropriate measures to ensure compliance with the law and to identify and eliminate risk situations.

For an Effective implementation of the Model, the Model requires (art. 7):
1. a periodic verification, and an updating of the Model in the event of significant violations thereof or changes in the organization or activity;
2. the adoption of an appropriate disciplinary system.

Please note: based on art. 6, paragraphs 2 bis, 2 ter and 2 quater, the model must provide for specific communication channels for reporting significant offences pursuant to Legislative Decree 231/2001; these channels must be suitable for protecting the confidentiality of the reporting parties; retaliatory or discriminatory acts against reporting parties, in whatever way they are carried out, are prohibited by law.

Adoption and application (effective implementation) of Model "231"
The Company takes the decision (usually with a resolution of the Board of Directors) to adopt the Model, providing (generally) to entrust its elaboration to a subject specialized in this matter,

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supported by internal resources as to the provision of the necessary documentation and information, then approving the Model and making it its own.
The Company (normally with a Board resolution) also names a Supervisory Body.
The Company (with the support and on the basis of indications from the Supervisory Body) disseminates the Model internally and to external stakeholders (by means of appropriate information actions); it also ensures that the model is adequately known (by means of appropriate training actions).
The Supervisory Body verifies the suitability of the Model and also that the Model has been effectively implemented.

Model Updates

The Company is responsible for ensuring that the model is adequate and up-to-date.
The Supervisory Body (in Italian: Organismo di Vigilanza, abbreviated: OdV) has the task of verifying the adequacy and updating of the model and providing the relative indications to the Company.
If it is expressly foreseen, the Supervisory Body (OdV) provides directly for the updating of the Model.
Updating the model is necessary when:
- significant violations of its requirements have occurred (art. 7, c. 4);
- in the event of changes in the organization or in the Company's activity (art. 7, c. 4);
- in the event of legislative changes that alter the scope of application of Legislative Decree 231/2001.

Model Composition
In general, an Organization, Management and Control Model pursuant to Legislative Decree 231 is composed of the following parts:
1. General Part: contains a description of the regulatory framework of reference and its evolution, the mission and general organization of the Company, the principles inspiring the management and the criteria that have led to the drafting of the Model.
2. Special Part: contains the protocols, the system of controls for preventing the single predicate offences, and all the references to the procedures. The procedures and the system of delegation can be part of the model itself or, preferably, be referred to by the model.
3. Regulations and Statute of the Supervisory Body: defines the prerogatives of the Supervisory Body (see following tables).
4. Code of Ethics: includes the ethical principles that inspire the Company's policy, and the consequent rules of conduct, also of a meta-legal nature, to which the conduct of all members of the company must adhere: company bodies, managers, employees, collaborators, suppliers, consultants, third parties (so-called stakeholders).
5. Disciplinary system: contains sanctions for breaches of the Model by the various categories of subjects required to comply with it
Note: Depending on the Company's choice, the Code of Ethics may or may not be an integral part of the Model; if it is an integral part of the Model, compliance with the Code of Ethics is a responsibility of the OdV.

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6. Appendix and/or attachments: text of the decree, list of predicate offences, aspects of its application.

Impact of Model 231 in terms of the Organization and the management

First of all, the Model dictates principles and behaviors that become the guidelines for the Company's activities.

In addition, the Model's reference to the system of delegated powers, organisational charts/function charts, procedures and internal rules gives these sources greater authority, as it adds to their intrinsic internal value an important external value, given that any failure to comply with them is likely to cause not only operational problems, but also very significant negative economic and commercial repercussions.
In summary, the advantages in terms of organization and management are:
- all structures, powers, delegations, tasks and responsibilities are all very well defined
- all procedures and processes are formalized
- all activities and behaviors are typified

Characteristics of Model 231

The Model must be:
- consistent with the corporate purpose of the Company
- in line with the company's activity/ies
- complete, i.e., such as to cover the areas at risk of commission of the predicate offences described above
- updated with respect to the evolution of the related and relevant legislation
- updated with respect to the evolution of the company's purpose, governance and organization
- effectively implemented and applied

The model should not be:
- generic
- adaptable to any kind of company
- incomplete
- not updated
- existing only "on paper"

In other words, the Model must be concrete, and not "abstract".

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Parties / Subjects required to comply with the model

The parties / subjects which are required, in various capacities, to comply with the model or parts of it are:

- directors and members of corporate bodies
- executives/managers
- employees
- project collaborators
- consultants
- suppliers
- third party recipients.

Also third parties, in fact, are subject to sanctions (contained in the disciplinary system), sanctions which must be incorporated into the contractual relationship/agreements between these parties and the Company.

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The Supervisory Body in Legislative Decree 231/2001 and in practical experience

What is the Supervisory Body?
(in Italian: Organismo di Vigilanza = OdV)

It is a Board endowed with autonomous powers of initiative and control, which expressly provided for by Legislative Decree 231 (art. 6, c. 1, lett. b).

Duties of the Supervisory Body pursuant to Legislative Decree n. 231/2001

It has the task of supervising the functioning of and the compliance with the Model, as well of updating it (art. 6, c. 1, lett. b).

In particular, the OdV exercises:
1. audit and verification activities
2. proposal activities
3. information and reporting activities

On the basis of art. 6, c. 2, letter d) there is an obligation to inform the Supervisory Body.

Composition of the Supervisory Body
In practical experience, typically: 1 to 3 components (at least 1 of which is external).
If there are more than one member, one of them is generally appointed as Chairman or Manager (using the same appointment method with which the Supervisory Body itself is appointed)
The externals are generally professionals with experience in legal and/or economic matters, and/or in auditing.
Internal members should work in staff positions, not belong to the line of operations, and have no hierarchical conditioning.
Every component (member), both the external ones and internal (external), must be of high professionalism.

Note: In smaller entities (companies) the duties of the Supervisory Body may be carried out by the a board of managers (art. 6, c. 4)

Art. 14 of Law n. 183 of November 12, 2011 (Stability Law) also introduced art. 6, paragraph 4 bis, which provides for that the functions of the Supervisory Body in joint-stock companies can be carried out by the Board of Statutory Auditors (or by the Supervisory Body in a two-tier system or by the Management Control Committee in the one-tier system).

Characteristics and requirements of the activity of the Supervisory Body (OdV)
On the basis of art. 6, c. 1, letter b), the OdV must have autonomous powers of initiative and control.

This practically translates in:
- autonomy

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- independence
- continuity of action

Autonomy and independence of the Supervisory Body (OdV)

- no hierarchical dependence on other organs or structures of the Company
- relations with the Board of Directors (normally via the Chairman of the Board of Directors and/or the Managing Director)
- spending autonomy: the OdV must have its own budget to deal with economic aspects relating to (for example) audits (where they are carried out using external resources), training, travel and transfers for meetings with other OdV, professionals, etc..
- self-regulation of the activity: within the framework of what is established in the model, and in particular in the part called "Statute and discipline of the OdV", the OdV has its own Regulation in which the modalities of carrying out the activity are defined: method of convocation, requirements of regularity of the meetings, frequency of the meetings (see continuity of action), modalities of voting etc..
- it is advisable for the members of the OdV (especially external ones) to be paid a fee, for the purpose of the integrity of the autonomy.

Continuity of action of the Supervisory Body (OdV)

The activity of the OdV must be:
- effective
- systematic
- not episodic ("continuity of action")
- program-based, where possible
- timely (e.g., in the event of alerts, significant changes, etc.).)
- documented (through meeting minutes, reports, etc.)

Prerogatives and tasks of the Supervisory Body (OdV)

They are defined in the part of the model generally called "Statute and discipline of the Supervisory Body (OdV)".
These are the prerogatives of verification, monitoring, hearing of the structures (managers and employees), requesting documentation, information and support, reporting breaches of the Model and any proposals for the application of the sanctions provided for by the Disciplinary System.

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Term in office of the Supervisory Body

It is established by the Board of Directors.
Practically speaking and generally, a Supervisory Body has the same duration as the BoD (3 years, sometimes with a time offset with respect to the mandate of the Bod, in order to strengthen the autonomy of this organism)

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The Activity carried out by the Supervisory Body

Periodic report to the Board and drafting of the program for the year

The Supervisory Body periodically (half-yearly or annually) reports to the Board (and the Board of Statutory Auditors) about its activities in the previous period. In addition, it draws up the program of its activities for the subsequent period, as far as foreseeable.
First of all, therefore, it plans the checks to be carried out, on the basis of criteria such as:
a) areas of activity at greatest risk 231
b) activities connected with recently introduced "crimes"
c) checks carried out in previous years
d) areas affected by reports of offences or crimes against the model.
It then provides for further activities, e.g. relating to the need to update the model, or to training / information and updating interventions for the recipients of the model.

Budgeting

The Supervisory Body, having to be endowed with autonomy also on an economic level, prepares its own budget. The degree of autonomy of the Supervisory Body in establishing its spending budget must be compatible with the general company parameters. The budget includes travel expenses, costs for training and updating the members of the Supervisory Body, costs for the use of any external resources. It may or may not include the remuneration of the members of the Supervisory Body, depending on how structured the company accounting system.
Supervisory Body meetings / sessions
The Supervisory Body meets periodically but also systematically. The frequency of the meetings depends both on the activity that the Supervisory Body has planned and also on contingent aspects (e.g., if reports are received in respect of which an investigation by the Supervisory Body is urgent). Minutes are drawn up for all meetings.

Verification activity

The verifications can be carried out directly by the Supervisory Body, entrusted to internal resources (in practice, mainly entrusted to the internal auditing where required by the company's organization), or entrusted to external resources. In the latter case, the cost of the verification will be charged to the Supervisory Body budget.
The verifications are carried out with or without forewarning and require the collaboration of the structures involved in the area subject to verification, and by acquiring the necessary documentation.
They may concern the suitability of the model to prevent predicate offences and crimes, its effective implementation (Article 6, paragraph 1, letter a), and art. 7, c. 2), or situations deriving from specific reports.
The suitability of the model is defined both by art. 6, c. 2, letters a) to e) and, more briefly, from art. 7, c. 3.
The effective implementation of the model is defined by art. 7, c. 4, letters a) and b).

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The verifications of the Supervisory Body will therefore tend essentially to these aspects, namely, in summary:

- as regards to the suitability: for the correct identification of the areas at risk of crime / offence, for the provision of specific protocols governing the decision-making process (therefore, for example, the system of powers and proxies), for the identification of methods for managing financial resources suitable for preventing the commission of crimes / offences, the provision of information obligations towards the Supervisory Body, the introduction of a suitable disciplinary system;

- with regard to the effective implementation: compliance with the protocols, powers, information obligations and requirements of the model in general; the systematic verification of the "stability" of the model over time, in the presence of crimes / offences or changes in the organizational structure or company activity, or interventions by the legislator. It is emphasized that art. 7, c. 4 letter b) also considers the existence of a disciplinary system suitable for sanctioning non-compliance with the requirements of the model, as an element of effective implementation. This means that the Supervisory Body, in its verifications, must check both the existence and suitability of said disciplinary system and its effective application.

As can be seen, particular importance is therefore attributed by the law to the disciplinary system. Therefore, any verification of the suitability of the disciplinary system must necessarily ascertain that: i) sanctions are provided against all possible subjects, and therefore the top management (top management and first level managers), the members of the corporate bodies, the managers, the rest of the employees, consultants, suppliers; ii) that the sanctions are adequate and also effectively applicable (for example that they do not conflict with those provided for in the respective CCNL (Contratti Collettivi Nazionali di Lavoro = National Collective Employment Contracts).

As for the effective application of the disciplinary system, it is necessary that, in the event of a report of infringement which is then followed by the indication from the Supervisory Body to the Board of Directors, of the advisability of adopting a disciplinary sanction, the company must provide a timely feedback about whether or not the sanction has been adopted.

At the end of the verification process, a report is drawn up which remarks the main aspects related to the 231 discipline and, where necessary, indications are provided with respect to the need to improve procedures and the model, as well as to improve the adapting behavior.

This "audit" report is usually made available to the Board through the company's top management.

Where infringements of the model or in any case criticalities emerge, the Supervisory Body reports it to the BoD, through the top management.

The Supervisory Body is also required to report it to external Authorities, e.g. in the event of money laundering crimes / offences.

Generally, the Supervisory Body is also responsible for supervising compliance with the code of ethics, which in most cases is part of the model. However, there are also cases in which this does not happen, and the control over compliance with the code of ethics is entrusted to a different legal entity (e.g., the Ethics Committee).

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Information flows

The Supervisory Body systematically receives information flows necessary for the performance of its duties. These flows regard the most significant activities of the Company for the purposes of the law 231 checks, the decisions taken by the Board, organizational changes and safety reports.

It also receives information on episodic situations such as inspections by external bodies, particularly important judicial proceedings, etc.

It may request that the expected information flows be integrated, on the basis of legislative innovations, organizational changes, criticalities detected in the model, etc.

Activities based on notices received by informers

Notices or reports (generally in written form) regarding behaviors deemed to differ from the model are to be addressed to the Supervisory Body.

It should be noted that, based on art. 6, the reports can also be addressed to other persons specifically identified, provided that this is done through the channels set up pursuant to this article, which are suitable for guaranteeing the confidentiality and secrecy of the informer.

The notice/report can be made by any person, both top management and subject to the management and control of others, by members of corporate bodies, by stakeholders in general and also by subjects external to the structure of the company:

- by letter addressed to the Supervisory Body, to the address specifically communicated
- by e-mail to the dedicated address
- through the dedicated channels pursuant to art. 6.
- Mostly, these models do not allow anonymous reports to be taken into consideration. However, there are differences between the various models that can be adopted on this aspect.
- In the event of a report, the Supervisory Body meets and carries out its investigation with the necessary timeliness and, at the same time, with due confidentiality.
- Speaking of confidentiality, it is worth repeating and noting that the protection of the confidentiality of the informer is a fundamental right provided for by the law (not to be confused with anonymity). From this point of view, one can follow the evolution underway in relation to the so-called “whistleblowing”, a very widespread institution in US and English Law and practice, only somewhat recently introduced into Italian law (Article 6, paragraphs 2-bis, 2-ter and 2-quater of the decree), given the strong cultural differences with the Anglo-Saxon world.

Upon completion, the Supervisory Body will bring the results of the investigation to the attention of the BoD, through the top management, proposing any measures, including disciplinary measures.

The adoption of any disciplinary action is, in any case, the responsibility of the company.

Model updating

The Supervisory Body detects the need to update the model on the basis of: legislative innovations, significant changes in the organization or corporate purpose, detection of infringements or in any case of criticalities of the model.

It reports the need for updating to the BoD, through the top management.

The most linear way of proceeding is that the update is arranged by the company, through an assignment to a specialized subject.

The Supervisory Body will then be involved in the update process.

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It may also happen that the update (where this is foreseen in advance) is entrusted directly to the Supervisory Body, which can provide it directly or also using external specialist support, in this case drawing on its own budget.
The assignment, however, is usually entrusted not by the Supervisory Body, but by the corporate structures with the related spending commitment powers.
The update is then approved by the Board.
Training and information on the model and on 231 matters
The Supervisory Body reports to the BoD, through the top management, the needs and requirements related to training / information / updating of the staff, related to:

a) model updates
b) legislative innovations
c) staff turnover
d) physiological needs for updating.

The training activity can be entrusted to an external party or, directly, to the Supervisory Body. Even in the first case, the Supervisory Body should still express an opinion on the adequacy of the training program with respect to the specific needs identified.
Self-training of the Supervisory Body
It is appropriate that the Supervisory Body, in full autonomy, provides for the training and updating activities of its members (participation in conferences and seminars, subscriptions to specialized magazines, etc.). The related costs will be expensed on the Supervisory Body budget.
Another updating activity may consist in meeting Supervisory Bodys from other companies.
Other activities
In the presence of very general regulatory provisions regarding the activity of the Supervisory Body, this was essentially modeled on the experience and indications of the existing jurisprudence. In addition to the main activities described above, there are therefore other activities, only apparently "minor" but equally important, such as, for instance, the periodic reports to the Board and to the Board of Statutory Auditors about the activity carried out by the Supervisory Body; or periodic meetings with the Board of statutory auditors, for the exchange of information on the reciprocal activities.
In addition, the model often provides for periodic declarations of responsibility regarding the knowledge of the model and on the subjects treated, as well as the knowledge or not of infringements of the model, to be issued by individuals in top positions and members of the Board. In this case, the Supervisory Body generally takes care of the collection of said declarations.
Another activity may consist in the preventive control of the procedures before their official issuance. This activity, unless it is expressly provided for by the model, necessarily will be unofficial, remaining the organization of the issuance of the procedures among the powers of the Employer (i.e. "Datore di Lavoro"); however, the preventive control of the procedures before their issuance can have a significant value, in fact, as it can presumably guarantee the compliance of the procedures with the model, and therefore testify favorably in the event of a judicial proceeding, denoting the sensitivity of the Company in matters related to 231, through the active role of the Supervisory Body and collaboration among the structures.

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Framework of the Sanctions foreseen by Legislative Decree n. 231/2001 (Chapter I, Sect. II)

The sanctions for illicit administrative conduct connected to a crime / offence are of four types (Art. 9):

a) Financial Penalties

b) Banning Measures

c) Confiscation

d) Publication of a Sentence

Art. 9 -Administrative sanctions
1. The sanctions for illicit administrative conduct connected to a crime / offence are:
a) the pecuniary sanctions;
b) banning measures;
c) confiscation;
d) publication of the sentence.

2. The banning measures are:
a) interdiction from exercising the activity;
b) the suspension or revocation of authorizations, licenses or concessions that are functional to the commission of the crime / offence;
c) the prohibition of making contractual agreements with the public administration (except to obtain the performance of a public service;
d) the exclusion from concessions, loans, contributions or subsidies and the possible revocation of those already granted;
e) the ban on advertising goods or services.
Art. 10 –Financial penalties

They apply always (also if other types of sanctions are also applied)
They are applied in terms of an amount per share, no less than one hundred shares and no more than one thousand shares.
Each penalty ranges from a minimum of € 258.00 to a maximum of € 1,549.00.

Measurement criteria (art.11) depend on:
- severity of the fact;
- degree of responsibility of the Company;
- activities that have been carried out to eliminate or mitigate the consequences;
- activities that have been carried out to prevent further crimes / offences.

In addition, the economic and financial conditions of the company are also taken into account.
Art. 10. Pecuniary administrative sanctions

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1. A pecuniary sanction is always applied for illicit administrative conduct connected to a crime / offence.
2. The pecuniary sanction is applied in terms of an amount per share, in a number of not less than one hundred shares and not more than one thousand shares.
3.The amount ranges from a minimum of five hundred thousand lire (€ 258.00) to a maximum of three million lire (€ 1,549.00).
4. Reduced (discounted) payment is not allowed.

Art. 11. Criteria for measuring the pecuniary sanction.
1. In the calculation of the pecuniary sanction, the judge determines the number of shares taking into account the gravity of the fact, the degree of responsibility of the Company as well as the activity carried out to eliminate or mitigate the consequences of the fact and to prevent the commission of further offences.
2. The amount of the shares is determined on the basis of the economic and financial conditions of the Company in order to ensure the effectiveness of the sanction.
3. In the cases provided for by article 12, paragraph 1, the amount of the fee is always two hundred thousand lire (€ 103.00).

Cases of reduction of the Pecuniary Sanction
Art. 12, c. 1:
- the fact was committed in the prevailing interest of the author or third parties and the Company did not benefit from it, or obtained a minimal advantage from it;
- the economical damage was minor ("particular tenuousness").
In these cases the amount to be multiplied by the shares is always € 103.00 (art.11, c. 3), and the penalty is reduced by half and cannot exceed € 103.291.00 (art.12, c. 1) .

Art. 12, c. 2:
- compensation for damage taken care of by the Company and elimination of the consequences of the crime / offence, or a commitment of the Company to do so;
- adoption and application of a model suitable for preventing crime / offence of the kind committed.
In this case, the sanction is reduced from one third to one half, provided that such actions are implemented prior to the declaration of opening of the first hearing for debateing the suit.

In the presence of both the above two conditions, the sanction is reduced by a minimum of half to a maximum of two thirds reduction. The penalty however can never be less than € 10,329.00 (£. 20,000,000).

Art. 26, c. 1 (attempted crimes / offences)
The pecuniary sanctions (as well as the disqualification ones) are reduced by a minimum of one third to a maximum one half reduction.
Art. 12. Cases of Reduction of the Pecuniary Sanction.
1. The pecuniary sanction is reduced by half and cannot in any case exceed two hundred million liras (€ 103,291.00) if:

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a) the perpetrator of the crime committed the fact in the prevailing interest of himself or of third parties, and the Company did not derive an advantage or obtained a minimal advantage from it;
b) the economical damage caused is particularly minor.
2. The sanction is reduced by a min. of one third to a max. of one half if, before the first instance hearing is declared:
a) the Company has fully compensated the damage and has eliminated the harmful or dangerous consequences of the crime / offence or has in any case taken effective action in this sense;
b) an organizational model suitable for preventing crimes / offences of the kind that occurred was adopted and made operational.
3. In the event that both conditions provided by the letters of the previous paragraph concur, the sanction is reduced by a minimum of one half to a maximum of two thirds reduction.
4. In any case, the pecuniary sanction cannot be less than twenty million liras (€ 10,329.00).

Art. 9, c. 2 - Banning measures

They are:
- disqualification from exercising the activity;
- suspension or revocation of authorizations, licenses or concessions (functional to the commission of the crime / offence);
- ban on contracting with Public Administration (except for obtaining the performance of a public service);
- exclusion from concessions, loans, contributions or subsidies and revocation of those already obtained;
- ban on advertising goods or services.

Discipline of banning measures (art. 13)

- They apply only in cases where they are expressly established for (with the exclusion, therefore, of the application by analogy), provided that the Company has made a significant profit and the crime / offence was committed by individuals in top positions; or in cases in which the commission of the offence was determined or facilitated by serious organizational deficiencies, if for instance the crime/offence was carried out by people subject to the management of others;
- They are also applied in the event of repetition of the offences (commission of a further offense within five years of the final sentence for the first offence: art. 20).
- They have a duration of not less than three months nor greater than two years (except in the case of definitive application pursuant to art. 16).
- They do not apply in the cases referred to in art. 12, c. 1 (see above: overriding interest of the author or third parties, advantage of particular tenuousness for the Company, economical damage of little relevance).
- Furthermore, they are reduced by a minimum of one third to a maximum of one half reduction (and the same for the financial penalties) in the event the crime / offence is only attempted (Article 26).

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Art. 13. Banning measures.

1. Banning measures are applied in relation to the crimes / offences for which they are expressly provided for, when at least one of the following conditions is met:

a) the company derived a significant profit from the crime / offence and the crime / offence was committed by persons in top positions or by persons subject to the management of others when, in this case, the commission of the crime / offence was determined or facilitated by serious organizational deficiencies;

b) in case of repetition of the offences.
2. Banning measures have a duration of not less than three months and not greater than two years.

3. Banning measures are not applied in the cases provided for by article 12, paragraph 1.

Criteria for the choice of banning measures (art. 14)

- They are identified and imposed with reference to the specific activity of the company, as well as their suitability to prevent offences/crimes of the type for which they are ordered;
- The type and duration are established by the judge according to the same criteria related to the determination of financial penalties (Article 11, see above), namely: gravity of the fact, degree of liability of the company, commitment to eliminate or mitigate the consequences, prevention of further offences, economic and financial conditions of the company);
- The prohibition of negotiation with the Public Administration may not be of a general nature, and may be limited only to certain types of contract or to certain administrations;
- Activity-connected banning measures involve the suspension or revocation of the authorizations, licenses or permits necessary for the Company to carry out its activity;
- Different types of banning measures can also be applied jointly, where this is deemed necessary;
- Banning measures on the activity are applied only when other types of banning measures prove to be inadequate.

Art. 14. Criteria for the choice of Banning Measures

1. Banning measures concern the specific activity to which the offence/crime committed by the company refers to. The judge determines the type and duration on the basis of the criteria indicated in article 11, taking into account the suitability of the individual sanctions to prevent offences/crimes of the type committed.
2. The prohibition of negotiation with the Public Administration may be limited only to certain types of contract or to certain administrations. Activity banning measures involve the suspension or revocation of the authorizations, licenses or permits necessary for carrying out the activity.

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3. Banning measures can also be applied jointly, where this is deemed necessary.
4. Activity-connected banning measures are applied only when other banning measures prove to be inadequate.

Application of Definitive Banning Measures (art. 16)

- The definitive ban to stop the activity can be enforced if the company makes a significant profit and has already been condemned to a temporary ban from exercising the activity at least three times in the last seven years.
- The definitive prohibition to negotiate with the Public Administrations or the definitive ban on advertising goods or services may be ordered if the company has already been sentenced to the same sanction three times in the last seven years.
- The definitive ban to stop the activity is always enforced in case of stable utilisation of the company only or mainly aimed at the commission of the crimes for which it has been held responsible (in this case, the provisions provided for by art. 17 allowing to repair for the consequences of the crime, are excluded).

Note: In the case of a company that performs a public service or service of public necessity, or in case of serious impact on employment, the judge may order, as an alternative to a banning measure that determines the stop of the activity, the continuation of the activity by appointing a temporary judicial commissioner of the company for the duration of the ban (art. 15).

Publication of the Sentence (art. 18)

The Publication of the Sentence can be ordered in the event of the application of a banning measure.

Confiscation (art. 19)

The confiscation of the cash or the profit derived from the crime committed is always ordered.
When this is not possible, money, goods or other assets that have a value equivalent to the price or profit of the crime are confiscated.

Breach of banning measures (art. 23)

It leads to further sanctions against the company and to the imprisonment (from six months to three years) of the transgressor.

Limitation period (art. 22)

The limitation period of the sanctions is five years from the date the offence / crime was committed.

The limitation period is suspended through submitting a plea that requests that interdictory precautionary measures are applied instead, and by challenging the condemnation of the administrative offence in question (pursuant to art. 59).

In this second case, the limitation period is suspended until the final degree sentence is ordered (unless the judgement is acquitted at a prior degree of judgement).

Precautionary Measures (section IV - art. 45 and subsequent.)

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They are provided for in the event of serious evidence and a real danger of committing further crimes of the type in question.
They consist of banning measures (Article 9, paragraph 2), and are chosen on the basis of their suitability in relation to the precautionary requirements.
They are adopted only in case of inadequacy of other measures.
They must be proportionate to the extent of the fact and the foreseeable sanction.
They can be suspended (Article 49) or revoked (Article 50).
Before the first degree sentence, they have a duration equal to half of what is foreseen in the provisions of art. 13, c. 2.

Preventive seizure (art. 53)

A seizure can be ordered of those goods the confiscation of which is permitted pursuant to art. 19.

Preservation order (art. 54)

Can be ordered in the event that there is a risk of lack or dispersion of the guarantees for the payment of financial sanctions or of the costs of the proceedings and other sums owed to the Treasury.
Regarding the system of Exemptions

A. Offences/crimes committed by persons in a top management position (art. 6)

1.Adoption and effective implementation, before the offence/crime is committed, of organization and management models suitable for preventing crimes of the type that has occurred.
2.Entrusting the task of supervising the functioning and compliance of models as well as updating them, to a specific body of the company with autonomous powers of initiative and control (Supervisory Body).
3. Fraudulent avoidance of the model by the person who committed the crime.
4.Effective supervisory action by the Supervisory Body.

B. Offences committed by people who are subject to the management, or the supervision, of others (art. 7)

1. Adoption and effective implementation of the model
Furthermore, in the case of attempted offences/crimes (Article 26), the company is not liable if it proactively prevents the perpetration of the offence/crime ("the completion of the action or the realization of the event").

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The Model seen in the optic of safeguarding H&S in the workplace
Law Decree 81/2008 and 106/2009

Implementation of article 1 of law no. 123, concerning the protection of health and safety in the workplace.

Art. 30. Organization and management models
1. An organization and management model which is suitable to have the effect of exempting a company from administrative liability (as per legislative decree 8 June 2001, n. 231) must be adopted and effectively implemented, in order to ensure that the company has a system for the fulfillment of all the legal obligations related to the following:
a) compliance with the technical-structural standards of the law relating to equipment, plants and machinery, workplaces, chemical, physical and biological agents;
b) risk assessment activities and preparation of consequent prevention and protection measures;
c) organizational activities, such as emergencies, first aid, management of tenders, periodic safety meetings, consultations with workers' representatives on issues regarding safety;
d) health surveillance activities;
e) information and training activities for workers;
f) supervisory activities with reference to workers' compliance with the safe working procedures and instructions;
g) acquisition of documents and certifications required by law;
h) periodic checks on the application and effectiveness of the procedures adopted.
2. The organizational and management model referred to in paragraph 1 must provide for suitable systems for recording the completion of the activities referred to in c. 1.
3. The organizational model must in any case provide, as required by the nature and size of the organization and the type of activity carried out, for an articulation of functions that ensure the technical skills and powers necessary for the verification, assessment, management and control of risk, as well as provide for a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model.
4. The organizational model must also provide for a suitable control system on the implementation of the same model and on the maintenance over time of the conditions of suitability of the measures adopted. The re-examination and possible modification of the organizational model must be adopted when significant violations of the rules relating to the prevention of accidents and relating to hygiene in the workplace are found out, as well as when there are changes in the organization and in the activity carried out due to scientific and technological or technical progress.
5. In their first application, the corporate organization models defined in accordance with the UNI-INAIL Guidelines for a health and safety management system in the workplace of 28 September 2001 or the British Standard OHSAS 18001: 2007 are presumed to comply with the requirements referred to in this article for the corresponding parts. For the same purposes, additional business organization and management models may be indicated by the Commission referred to in Article 6.
6.The adoption of the organization and management model referred to in this article in companies with up to 50 workers is among the activities that can be financed pursuant to the provisions of article 11.

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Probabilistic connections between areas of activity and related risks of committing offences/crimes

Given that each area of activity may be, theoretically, at risk of committing offences/crimes indicated in the Law Decree 231, it is however clear that certain activities may be more likely related to the risk of committing some offences rather than others.
Thus, for example, companies with a high incidence of commissions from public-type clients are more subject to committing offences/crimes against the public administration, while those with a significant manufacturing component are more exposed to committing offences/crimes related to safety in the workplace.
Therefore, despite the fact that the attention must in any case be directed at 360 degrees towards all the predicate offences/crimes, in certain areas it is necessary to set up specific monitoring controls to prevent the commission of certain offences/crimes more connected to that type of activity.
That said, some correlations, with probabilistic and non-exclusive value, between areas of activity and predicate offences/crimes as per by Law Decree 231/2001, can be highlighted.

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Main risks of committing offences/crimes divided per area

Areas of activity

Top Management
all offences from art. 24 ad art. 25 sexiesdecies

Accounting and Finance
art. 24, art. 24 bis, art. 24 ter, art. 25, art. 25 bis, art. 25 bis-1, art. 25 ter, art. 25 quater, art. 25 octies, art. 25 quatuordecies, art.25 quinquiesdecies, art. 25 sexiesdecies

HR
art. 6, c. 2 bis, 2 ter, 2 quater, art. 24, art. 24 bis, art. 25 septies, art. 25 decies, art. 25 duodecies, art. 25 quinquiesdecies

Operations
art. 25 quater, art. 25 septies, art. 25 undecies, art. 25 duodecies

Commercial
art. 24, art. 25 bis, art. 25 bis-1, art. 25 ter, art. 25 quater, art. 25 sexies, art. 25 sexiesdecies

Procurement, tenders
and Purchases
art. 24, art. 25 ter, art. 25 undecies, art. 25 duodecies, art. 25 sexiesdecies

Legal
art. 24, 25, art. 25 bis-1, art. 25 ter, 25 decies

IT
art. 6, c. 2 bis, 2 ter, 2 quater, art. 24 bis, art. 25 quinquies , art. 25 terdecies, art. 25 quatuordecies, art. 25 quinquiesdecies, art. 25 sexiesdecies

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Major predicate offences/crimes at risk of being committed (*)

Corruption
Offences against the Public Administration
Misappropriation
IT crimes
Crimes against the person
Corporate offences
Corruption between private individuals
Receiving stolen goods, money laundering, self-laundering
Safety in the workplace
Environmental offences
Tax offences
Smuggling
(*) as an example; suitable protocols must also be prepared for all other predicate offences.

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Examples of the main behaviours which imply risks of committing a predicate offence/crime

- Transfer or offer in lieu of payment to public officials
- Transfer or offer in lieu of payment to private persons
- Undue receival of public funding and / or unfaithful reporting
- Granting financial contributions to political parties or trade union organizations
- Publication of child pornography images, offences against personal dignity
- Receiving of stolen goods, money laundering, reuse of sums deriving from illegal acts (self-laundering)
- Violation of copyright, use of computer programs without authorization
- Instigation to make untrue statements to the judicial authority
- Failure to adopt / failure to control measures for safety in the workplace
- Pollution of land, water or air
- Incorrect management and classification of waste
- Trading of waste as raw materials, processing materials, etc.
- Use of contractors and suppliers belonging to "mafia" or other criminal or terrorist organizations
- Employment of workers from third countries whose residency permit is illegal
- "Caporalato", i.e. employment of workers with no application of contractual and legal treatments
- Unfaithful or incorrect balance sheets
- Unfaithful tax returns
- Smuggling

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D. Lgs. 231/2001 - artt. from 1 to 25 sexiesdecies

Legislative Decree no. 231 of 8 June 2001 (Artt. from 1 to 25 sexiesdecies).

Regulation of the administrative liability of legal persons, companies and associations, even without legal personality, pursuant to Article 11 of Law no. 300 of 29 September 2000.
updated on 30.7.2020

The President of the Republic
Having regard to Articles 76 and 87 of the Constitution,
having regard to Article 14 of Law No 400 of 23 August 1988;
having regard to Articles 11 and 14 of Law no. 300 of 29 September 2000 delegating the Government to adopt, within eight months of its entry into force, a legislative decree governing the administrative liability of legal persons and companies, associations or entities without legal personality that do not perform functions of constitutional importance according to the principles and guiding criteria contained in Article 11;
Having regard to the preliminary deliberation of the Council of Ministers, adopted at its meeting of 11 April 2001;
having obtained the opinions of the competent standing committees of the Senate of the Republic and the Chamber of Deputies, pursuant to Article 14 paragraph 1 of the aforementioned Law no. 300 of 29 September 2000;
Having regard to the deliberation of the Council of Ministers adopted at its meeting of 2 May 2001; on the proposal of the Minister for Justice, in agreement with the Minister for Industry, Trade and Crafts and Foreign Trade, the Minister for Community Policies and the Minister for the Treasury, budget and economic planning; issues the following legislative decree:

CHAPTER I
ADMINISTRATIVE LIABILITY OF ORGANISATIONS
SECTION I
GENERAL PRINCIPLES AND CRITERIA OF ADMINISTRATIVE LIABILITY

Article 1
(Subjects)
1. This legislative decree regulates the liability of entities for administrative offenses dependent on crime.
2. The provisions it contains are applied both to entities with legal representation and companies or associations without legal representation.
3. It does not apply to the State, local authorities, other public bodies as well as non-economic institutions that perform functions of constitutional importance.

Article 2
(Rule of Law)

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1. The body cannot be held liable for an act that constitutes an offence if its administrative liability in relation to that offence and sanctions are not expressly provided for by the law which came into force before the offence was committed.

Article 3
(Law of succession)
1. The body cannot be held liable for an act which, according to a subsequent law, no longer constitutes a crime, or in relation to which no longer provides for administrative liability, and, where there has been a sentence, will not be executed with no legal consequences.
2. Should the law at the time when the offence was committed and later laws differ, the more favorable provisions would apply, unless an irrevocable ruling was applied.
3. The provisions of paragraphs 1 and 2 shall not apply if they are exceptional or temporary laws.

Article 4
(Offences committed abroad)
1. In the cases and under the conditions provided for in Articles 7, 8, 9 and 10 of the Criminal Code, the institutions present in the territory of the state headquarters also respond to offences committed abroad, provided that the country where the act was committed does not take precedence.
2. In cases where the law states that the guilty party be punished at the request of the Minister of Justice, proceedings are taken against the institution only should a formal request be made against them.

Article 5
(Organizational liability)
1. The company is liable for any offences committed in its interest or to its advantage:
a) by persons who are representatives, directors or managers of the company or one of its organizational units with financial and functional autonomy as well as by people who exercise, even de facto, management and control thereof;
b) by persons under the direction or supervision of one of the persons referred to in point (a).
2. The company is not liable if the persons referred to in paragraph 1 acted exclusively in their own interests or on behalf of third parties.

Article 6
(Individuals covering top positions and organizational models)
1. Should the crimes be committed by the persons indicated in Article 5(1)(a), the organization is not liable should it proves that:
a) the governing body has adopted and effectively implemented, before the offence was committed, organization and management models capable of preventing offences of the type that occurred;
b) the task of supervising the functioning and observance of the models and their updates was entrusted to a body with independent powers of initiative and control;
c) the persons have committed the offence by fraudulently eluding the models of organization and management;
d) there was no or insufficient supervision by the body referred to in point b).

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2. In relation to the extension of delegated powers and the risk of committing crimes, the models referred to in letter a) of paragraph 1, must meet the following needs:
a) identify the activities where offenses may be committed;
b) foresee specific protocols aimed at planning the formation and implementation of decisions in relation to the crimes to be prevented;
c) identify procedures for managing financial resources suitable to prevent the commission of offenses;
d) provide information duties to the body responsible for supervising the operation and observance of the models;
e) introduce a disciplinary system to punish non-compliance with the measures indicated in the model.
2-bis. The models referred to in letter a) of paragraph 1 provide:
a) one or more channels that allow the subjects indicated in Article 5, paragraph 1, letters a) and b), to submit, in order to protect the integrity of the entity, detailed reports of illegal conduct, relevant pursuant to this decree and based on precise and consistent factual elements, or violations of the organization and management model of the entity, of which they have become aware due to the functions performed; those channels shall ensure the confidentiality of the identity of the whistleblower in the management of the report;
b) at least one alternative reporting channel suitable for ensuring, by computerized means, the confidentiality of the identity of the whistleblower;
c) the prohibition of acts of retaliation or discrimination, direct or indirect, against the whistleblower for reasons related, directly or indirectly, to the report;
d) in the disciplinary system adopted pursuant to paragraph 2, letter e), sanctions against those who violate the protection measures of the whistleblower, as well as those who make reports with intent or gross negligence that prove to be unfounded.
2-ter. The adoption of discriminatory measures in respect of the persons carrying out the reports referred to in paragraph 2-bis may be denounced to the National Labour Inspectorate for the measures of its own competence, as well as the reporters, also by the union organization indicated by the same.
2-quater. Retaliatory or discriminatory dismissal of the reporting subject is void. The change of duties within the meaning of article 2103 of the Civil Code, as well as any other retaliation or discriminatory measure adopted in relation to the reporter, shall be void. It is the employer's burden, in the event of disputes relating to the imposition of disciplinary sanctions, or to demotions, redundancies, transfers, or the reporting of a reporter to another organizational measure having adverse effects.
3. The organizational and management models can be adopted, guaranteeing the criteria referred to in paragraph 2, based on codes of conduct prepared by associations representing companies, submitted by the Ministry of Justice, in accordance with the relevant Ministries, within thirty days, on the suitability of the models to prevent crimes.
4. In small organizations, the tasks set out in letter b) of paragraph 1, can be carried out directly by management.
4-bis. In the corporation the board of auditors, the supervisory board and the committee for management control, can perform the functions of the supervisory body referred to in paragraph 1, letter b).

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5. Any profits that an organization has made from the offence are viable to be confiscated regardless of their worth.

Article 7
(Individuals subject to direction functions and organizational models)
1. In the case provided for in Article 5, paragraph 1, letter b), the company is liable if the commission of the offence was made possible by the failure of management or supervisory obligations.
2. In any case, it excludes the non-compliance of the management and supervisory obligations if the organization, before the offence was committed, adopted and effectively implemented an organizational, management and control model capable of preventing offences of the kind that occurred.
3. The model provides, according to the nature and size of the organization as well as the type of business conducted, measures to ensure that business is run in compliance with the law. It also deals with the discovery of potentially risky situations and their swift elimination
4. The effective implementation of the model requires:
a) a periodic review and possible amendment of the same when significant violations of the rules were discovered or when changes in organizational activity were involved;
b) a disciplinary system to sanction non-compliance with the measures indicated in the model.

Article 8
(Autonomy of the entity's liability)
1. The organization is also liable when:
a) the offender has not been identified or is not liable;
b) the offence is extinguished for a reason other than amnesty.
2. Unless the law provides otherwise, it shall not work against the organization if it is granted amnesty for a crime which foresees liability and the accused has declined the application.
3. The organization may refuse amnesty.

SECTION II
SANCTION IN GENERAL

Article 9
(Administrative sanctions)
1. Sanctions for administrative offenses are:
a) pecuniary sanctions;
b) disqualification sanctions;
c) confiscation;
d) publication of the sentence.
2. Disqualifications are:
a) prohibition of the suspension of business activities;
b) suspension or revocation of permits, licences or concessions to the commission;
c) a ban on contracting with public administration, aside from obtaining public services;

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d) exclusion from benefits, loans, grants or subsidies and the possible revocation of those already granted;
e) prohibition on advertising goods or services.

Article 10
(Administrative penalties)
1. All administrative offences resulting from a crime are always subject to pecuniary damages.
2. The financial penalty is applied for sums of not less than one hundred and not more than one thousand.
3. A sum amount can range from a minimum of € 258,00 and maximum of € 1.549,00.
4. Reduced payments are not admitted.

Article 11
(Commensuration criteria of the pecuniary damages)
1. In monetary sanctions the judge determines the amount, depending on the seriousness of the crime, the degree of the company's liability as well as considering the eliminating or mitigating consequences of the offence and the prevention of further offences.
2. The damages are calculated on the basis of the economic and financial conditions of the organization in order to ensure the effectiveness of the sanction.
3. In the cases referred to in Article 12, paragraph 1, the amount is always fixed at € 103,00.

Article 12
(Cases of reduced pecuniary damages)
1. Pecuniary damages are reduced by half and, in any case, can never exceed € 103.291,00 if:
a) the offender has committed the offence in the best interests of third parties and the organization has not gained any or a slight advantage;
b) the financial damage caused is only slight;
2. The penalty is reduced by one third to a half if, prior to the opening statement of the trial of the first instance:
a) the organization has completely refunded the damages and has eliminated the damaging or dangerous consequences of the offence or has taken effective steps in this regard;
b) an organizational model capable of preventing offences of the type in question has been adopted and implemented.
3. If both the conditions provided for by the previous paragraph letters, the damages are reduced by a half to two-thirds.
4. In any case, the pecuniary damages cannot be less than € 10.329,00

Article 13
(Disqualifications)
1. Disqualifications apply in relation to the offences for which they are expressly provided, when at least one of the following conditions is considered:

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a) the organization has made a substantial profit and the crime was committed by persons in senior positions or individuals with directional functions when, in this case, the crime was determined or facilitated by serious organizational shortcomings;
b) in case of reiteration of the offences.
2. Without prejudice to the provisions of Article 25, paragraph 5, the disqualification sanctions have a duration of not less than three months and not more than two years.
3. The disqualification sanctions do not apply in the cases provided for in Article 12, paragraph 1.

Article 14
(Procedure for applications of disqualification sanctions)
1. The disqualification sanctions are applied to the specific activity to which the unlawful organization relates. The judge determines the type and duration on the basis of the criteria set out in Article 11, taking into account the individual sanctions to prevent further illegal activities of the type committed.
2. A ban on contracting with public administration can also be limited to certain types of contract or under certain administrations. The prohibition of business transactions involves the suspension or revocation of permits, licences or concessions.
3. If necessary, the disqualification sanctions can be applied jointly.
4. The period of debarment applies only when the imposition of other prohibitive sanctions are inadequate.

Article 15
(Judicial commissioner)
1. Should the conditions for the application of the disqualification sanctions result in the interruption of the organization's business, the court, in applying the sanctions, provides for the continuation of business activities by a commissioner for a period equal to the duration of the disqualification that would have been applied, in at least one of the following conditions:
a) the organization carries out a public service or a service considered of public necessity, the interruption of which can cause serious harm to the community;
b) the interruption of business within the organization may cause, based on its size and the economic conditions of the territory where it is located, significant effects on employment.
2. With the ruling ordering the continuation of business transactions, the judge indicates the duties and powers of the Commissioner, taking into account the specific business transactions within the organization in which the offence occurred.
3. Within the duties and powers set out by the court, the Commissioner takes care of adoption and effective implementation matters of the organizational and control models capable of preventing offences of the type that occurred and is not permitted to perform acts of extraordinary administration without judicial authorization.
4. The profit resulting from the continuation of business transactions is confiscated.
5. The continuation of business deals by the Commissioner can not be ordered when the interruption follows the application definitively to a disqualification.

Article 16
(Definitively applied disqualifications)

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1. Definitive prohibition to temporary prohibition can be sanctioned if the organization has committed a substantially profittable crime and has already been condemned, at least three times in the past seven years.
2. The judge may apply definitively applied disqualifications to the organization with the sanction of a ban on contracting with the public administration or a ban on advertising goods or services, when it has already been sentenced to the same penalty at least three times in the last seven years.
3. If the company or its organizational units is permanently used for the sole or main purpose of enabling or facilitating the commission of offences in relation to which the responsibility is always punishable with the definitive prohibition of business transactions where provisions of Article 17 are not applicable.

Article 17
(Repairing the consequences of the offence)
1. Once the application of pecuniary damages have stopped, disqualification penalties shall not apply where, prior to the opening statement of the trial of the first instance, the following conditions apply:
a) the organization has completely refunded the damage and has eliminated the damaging or dangerous consequences of the offence or has taken effective steps in this regard;
b) the organization has eliminated the organizational deficiencies that led to the offence by adopting and implementing organizational models suitable to prevent crimes of the type that occurred;
c) the organization has made any profits made available for purposes of confiscation.

Article 18
(Publication of the sentence)
1. The publication of the sentence may be ordered when a organizational disqualification sanctions are applied.
2. The publication of the sentence is made in accordance with Article 36 of the Penal Code as well as by posting it in the municipality where the organization has its head office.
3. The publication of the sentence is performed by the clerk of the court and at the expense of the organization.

Article 19
(Confiscation)
1. The organization is always prepared, with a condemning sentence, to confiscation of the monetary amount or profit of the offence, except for the portion to be repayed to the injured party. They are subject to the rights acquired by third parties in good faith.
2. When it is not possible to execute the confiscation pursuant to paragraph 1, the same may involve sums of money, goods or other benefits of equivalent value to the price or profit of the offence.

Article 20
(Reiteration)

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1. Reiteration occurs when the organization, which has already been convicted definitively at least once for an offence resulting from a crime, then commits another within five years of the definitive sentence.

Article 21
(Number of offenses)
1. When the organization is liable in relation to a number of crimes committed by a single act or omission that is committed in the performance of the same activities and before that, when one of them has been pronounced even if not definitive judgement, pecuniary damages are imposed for the most serious offence multiplied by three. As a result of the said increase, the increase, in the amount of the fine cannot exceed the sum of the penalties applicable for each offence.
2. In cases provided for in paragraph 1, when in connection with an offence the conditions for the application of disqualifications, the penalty disqualification is relative to the most serious offence.

Article 22
(Prescription)
1. Administrative sanctions are prescribed within the period of five years from the date that the offence was committed.
2. Prescription is interrupted with the request of precautionary disqualification measures and an administrative offence in accordance with Article 59.
3. Each interruption starts a new period of limitation.
4. If the interruption was achieved by challenging an administrative offence resulting from a crime, the prescription does not run until the time when the ruling becomes final, which defines the judgement.

Article 23
(Failure to comply with disqualification sanctions)
1. Anyone who, in the performance of the organization to which a penalty or a preventive measure was applied disqualifying the obligations or prohibition inherent in the sanctions or measures, shall be punished with imprisonment from six months to three years.
2. In the case referred to in paragraph 1, to the organization in the interest or for the benefit of which the offence was committed, the applicable fine from two hundred to six hundred shares and the confiscation of profits, in accordance with Article 19.
3. If the offence referred to in paragraph 1, the organization has made a substantial profit, the disqualification sanctions, also other than those previously imposed.

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SECTION ONE III
ADMINISTRATIVE LIABILITY BY THE OFFENSE

Article 24
(Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union or for the achievement of public disbursements, computer fraud to the detriment of the State or a public body and fraud in public supplies)

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1. In relation to the commission of the crimes referred to in Articles 316-bis, 316-ter, 640, paragraph 2, n. 1, 640-bis and 640-ter if committed against the State or other public body, of the Criminal Code, the organization shall be fined up to five hundred shares.
2. If, following the commission of the crimes referred to in paragraph 1, the organization has earned a substantial profit or a particularly grave damage; a fine of between two hundred to six hundred shares will be applied.
2-bis. The sanctions provided for in the previous paragraphs in relation to the commission of the crime referred to in Article 2 of Law no. 898 of 23 December 1986 apply to the entity.
3. In cases provided for in the preceeding paragraphs, the disqualification sanctions contained in Article 9, paragraph 2, letters c), d) and e) will apply.

Article 24-bis
(Computer crimes and unlawful data processing)
1. In relation to the commission of the crimes referred to in Articles 615-ter, 617-quater, 617-quinquies, 635-bis, 635-ter, 635-quater e 635-quinquies of the Penal Code, the organization shall be fined from one hundred to five hundred shares.
2. In relation to the commission of the crimes referred to in Articles 615-quater and 615-quinquies of the Penal Code, the organization shall be fined up to three hundred shares.
3. In relation to the commission of the crimes referred to in Articles 491-bis and 640-quinquies of the Penal Code, except as provided in Article 24 of this Decree for cases of fraud against the state or other public entity, the organization shall be fined up to four hundred shares.
4. In cases of conviction for one of the crimes indicated in paragraph 1, the disqualification sanctions contained in Article 9, paragraph 2, letters a), b) and e). In cases of conviction for one of the crimes indicated in paragraph 2 the disqualification sanctions contained in Article 9, paragraph 2, letters b) and e). In cases of conviction for one of the crimes indicated in paragraph 3 the disqualification sanctions contained in Article 9, paragraph 2, letters c), d) and e).

Article 24-ter
(Organized crimes)
1. In relation to the commission of the crimes referred to in Articles 416, sixth paragraph, 416-bis, 416-ter and 630 of the Penal Code to crimes committed under the conditions in the said Article 416-bis or in order to facilitate the activity associations provided for by that Article, as well as offences under Article 74 of the consolidated text of the Decree of the President of the Republic 9 October 1990, n.309, the organization shall be fined four hundred thousand shares.
2. In relation to the commission of offences referred to in Articles 416 of the Penal Code, with the exception of the sixth paragraph, that in Article 407, paragraph 2, letter a), number 5), of the Criminal Procedure Code, shall be fined from three hundred to eight hundred shares.
3. In cases of conviction for one of the offences indicated in paragraphs 1 and 2, the prohibitive sanctions provided by Article 9, paragraph 2, for a period of not less than one year.
4. If the institution or its organizational units are permanently used for the only or main purpose of enabling or facilitating the commission of offences indicated in paragraphs 1 and 2, the applicable sanction is to be permanently banned from conducting business within the criteria of Article 16, paragraph 3.

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Article 25
(Bribery, undue inducement to give or promise utility and corruption)
1. In relation to the commission of the crimes referred to in Articles 318, 321, 322, paragraphs 1 and 3, and 346-bis of the Criminal Code, the organization shall be fined up to two hundred shares. The same penalty shall apply, where the act offends the financial interests of the European Union, in relation to the commission of the offences referred to in the first paragraph of Articles 314, 316 and 323 of the Criminal Code.
2. In relation to the commission of the crimes referred to in Articles 319, 319-ter, paragraph 1, 321, 322, paragraphs 2 and 4, of the Criminal Code, the organization shall be fined between two hundred to six hundred shares.
3. In relation to the commission of the crimes referred to in Articles 317, 319, aggravated pursuant to Article 319-bis when the organization has achieved a substantial profit, 319-ter, paragraph 2, 319-quater and 321 of the Penal Code, the organization shall be fined between three to eight hundred shares.
4. The fines for the crimes referred to in paragraphs 1 to 3, are applicable to the organization even when these crimes were committed by the persons mentioned in Articles 320 and 322-bis.
5. In cases of conviction for one of the crimes indicated in paragraphs 2 and 3, the disqualification sanctions contained in Article 9, paragraph 2, apply for a term of not less than four years and not more than seven years, if the offense was committed by one of the persons referred to in Article 5, paragraph 1, letter a), and for a term of no less than two years and no more than four years, if the offense was committed by one of the persons referred to in 5, paragraph 1, letter b).
5-bis. If before the sentence of first instance the institution has effectively worked to avoid that the criminal activity is carried to further consequences, to ensure the evidence of the crimes and for the identification of those responsible or for the seizure of the sums or other benefits transferred and eliminated the organizational deficiencies that determined the crime by adopting and implementing organizational models suitable to prevent crimes of the type that occurred, the disqualification sanctions have the duration established by Article 13, paragraph 2.

Article 25-bis
(Money forgery, public credit cards, revenue stamps and identification instruments or signs of recognition)
1. In relation to the commission of crimes under the Criminal Code relating to money forgery, public credit cards, revenue stamps and identification instruments or signs of recognition, the organization shall be applied the following pecuniary damages:
a) for the offence referred to in Article 453 a fine of between three hundred to eight hundred shares;
b) for the crimes referred to in Articles 454, 460 and 461 the fine will be up to five hundred shares;
c) for the offence referred to in Article 455, the pecuniary damages laid down in point a), in conjunction with Article 453, and point b), in conjunction with Article 454, reduced by between a third and a half; d) for the offences referred to in Articles 457 and 464, second paragraph, the pecuniary damages of up to two hundred shares; e) for the offence referred to in Article 459 of the pecuniary damages provided for by letters a), c) and d) reduced by one third;
f) for the offence referred to in Article 464, first paragraph, pecuniary damages of up to three hundred shares; f-bis) for the crimes referred to in Articles 473 and 474, pecuniary damages of up to five hundred shares.

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2. For the condemned cases for one of the crimes referred to in Articles 453, 454, 455, 459, 460, 461, 473 and 474 of the Penal Code, pecuniary damages will be sanctioned to the organization in Article 9, paragraph 2, for a period of not more than one year.

Article 25-bis1
(Crimes against industry and commerce)
1. In relation to the commission of crimes against industry and commerce under the Criminal Code, the organization shall apply the following damages:
a) for the crimes referred to in Articles 513, 515, 516, 517, 517-ter and 517-quater of the financial penalty up to five hundred shares;
b) for the offences referred to in Articles 513-bis and 514, a pecuniary penalty of up to eight hundred shares.
2. In case of conviction for the crimes referred to in point b) of paragraph 1 the organization will apply disqualification sanctions contained in Article 9, paragraph 2.

Article 25-ter
(Corporate crime)
(In accordance with Article 39, paragraph 5, of law no. 262 of 28 December 2005, the pecuniary damages provided for in this Article shall be doubled)
1. In relation to corporate crimes provided for in the Civil Code, the organization shall apply the following pecuniary damages:
a) for the summary offence of publishing false company documents provided for by Article 2621 of the Civil Code, a fine of between two hundred and four hundred shares;
a-bis) for the offence of false corporate communications required by Article 2621-bis of the Civil Code, a fine of between one hundred and two hundred shares;
b) for the offence of false corporate communications provided in Article 2622 of the Civil Code, the pecuniary sanction of four hundred to six hundred shares;
d) for the offence of false statement, provided for in Article 2623, first paragraph, of the Civil Code, a fine of between one hundred and one hundred and thirty shares;
e) for the offence of false statement, provided for in Article 2623, second paragraph, of the Civil Code, a fine of between two hundred to three hundred and thirty shares;
f) for the offence of false statements in reports or communications of the auditing company, provided for in Article 2624, first paragraph, of the Civil Code, a fine of between one hundred to one hundred and thirty shares;
g) for the offence of false reports or communications of audit companies, provided for by Article 2624, second paragraph, of the Civil Code, a fine of between two hundred and four hundred shares;
h) for the crime of obstruction of inspection provided for in Article 2625, second paragraph, of the Civil Code, a fine of between one hundred to one hundred and eighty shares;
i) for the offence of fictitious capital formation, provided for in Article 2632 of the Civil Code, a fine of between one hundred to one hundred and eighty shares;
l) for the crime of improper restitution of contributions provided for in Article 2626 of the Civil Code, a fine between one hundred to one hundred and eighty shares;
m) for the offence of illegal distribution of profits and reserves, under Article 2627 of the Civil Code, a fine of between one hundred to one hundred and thirty shares;

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n) for the offence of illegal transactions involving shares or quotes of the parent company, under Article 2628 of the Civil Code, a fine of between one hundred to one hundred and eighty shares;
o) for the crime to the detriment of creditors, provided for in Article 2629 of the Civil Code, a fine of between one hundred and fifty to three hundred and thirty shares;
p) for the offence of unlawful distribution of corporate assets by the liquidators, under Article 2633 of the Civil Code, a fine of between one hundred and fifty to three hundred and thirty shares;
q) for the offence of unlawful influence, under Article 2636 of the Civil Code, a fine of between one hundred and fifty to three hundred and thirty shares;
r) for the crime of insider trading, provided for by Article 2637 of the Civil Code and for the offence of failure to disclose a conflict of interest provided for in Article 2629-bis of the Civil Code, a fine ranging from two hundred to five hundred shares;
s) for crimes pertaining to obstacles in business transactions by public supervisory authorities, provided for in Article 2638, first and second paragraph of the Civil Code, a fine of between two hundred to four hundred shares;
s-bis) for the offence of bribery between private individuals, in cases provided for by the third paragraph of Article 2635 of the Civil Code, a fine of between four hundred to six hundred shares and, in case of instigation referred to in the first subparagraph of article 2635-bis of the Civil Code, the financial penalty from two hundred to four hundred shares. The disqualification sanctions provided for in article 9, paragraph 2 shall also apply.
3. If, following the commission of the offences referred to in paragraph 1, the organization has earned consistent profits, the pecuniary damages are increased by a third.

Article 25-quater
(Crimes of terrorism or subversion of democratic order)
1. In relation to the commission of crimes of terrorism or subversion of the democratic order, under the Criminal Code and special laws, the organization shall apply the following penalties:
a) if the offence is punishable with imprisonment of less than ten years;
b) if the crime is punishable with imprisonment of not less than ten years or life imprisonment, the penalty fine is between four hundred to one thousand shares.
2. In the case of being condemned for one of the crimes indicated under paragraph 1, the penalty fines under Article 9, paragraph 2, for a period of not less than one year.
3. Should the institution or organizational units be used permanently for the only or main purpose of enabling or facilitating the commission of offences set out in paragraph 1, the definitive interdiction penalty applies from conducting business transactions under Article 16, paragraph 3.
4. The provisions of paragraphs 1, 2 and 3 shall also apply in relation to the commission of crimes, other than those specified in paragraph 1, which have, in any case, been put in place in violation of the provisions of Article 2 of the International Convention for the suppression of the financing of terrorism signed in New York on 9 December 1999.

Article 25-quater1
(Mutilation of female genital organs)
1. In relation to the commission of offences referred to in Article 583-bis of the Penal Code, the organization, the structure of which the offence was committed, is applied a fine of between 300 to 700 shares and the disqualification sanctions provided for in Article 9, paragraph 2, for a period of

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not less than one year. In the event that it refers to a private accredited institution, the accreditation will be revoked.
2. If the institution or its organizational units is permanently used for the sole or main purpose of enabling or facilitating the commission of crimes indicated in paragraph 1, the definitive interdiction penalty applies from conducting business under Article 16, paragraph 3.

Article 25-quinquies
(Crimes against the person)
1. In relation to the commission of the crimes listed in Section I of Chapter III of the Criminal Code XII of Book II, the organization should apply the following pecuniary damages:
a) for the crimes referred to in Articles 600, 601, 602 and 603-bis, a fine of between four hundred and one thousand shares;
b) for the crimes referred to in Article 600-bis, first paragraph, 600-ter, first and second paragraphs, related to pornographic material referred to in Article 600-quater1, and 600-quinquies, a fine of between three hundred to eight hundred shares;
c) for the offences referred to in Articles 600-bis, second paragraph, 600-ter, third and fourth paragraphs, and 600-quater, related to pornograhic material referred to in Article 600-quater1, as well as for the crime referred to in Article 609-undecies the fine is between two hundred to seven hundred shares.
2. In cases of conviction for one of the crimes indicated in paragraph 1, letters a) and b), the disqualification sanctions contained in Article 9, paragraph 2, for a period of not less than one year.
3. If the institution or its organizational units is permanently used for the sole or main purpose of enabling and facilitating the commission of offences set out in paragraph 1, the definitive interdiction penalty applies from conducting business as specified in Artice16, paragraph 3.

Article 25-sexies
(Market abuse)
1. In relation to the crimes of abuse of privileged information and market manipulation pursuant to Part V, Title I bis, Chapter II, of the consolidated act as per legislative decree n. 58 of 24 February 1998, the organization shall be fined between four hundred and one thousand shares.
2. If, following the commission of offences referred to in paragraph 1, the product or profit obtained by the body is significant, the penalty is increased to ten times such product or profit.

Article 25-septies
(Wrongful death or grevious bodily harm committed in violation of the rules on the protection of health and safety at work)
1. In relation to the crime under Article 589 of the Penal Code, committed in violation of Article 55, paragraph 2, of the legislative decree implementing the delegation referred to in law no. 123 of 3 August 2007, relating to health and safety at work, a financial penalty equal to 1.000 shares will be applied. In case of conviction for the offence referred to in the previous period, the disqualification sanctions referred to in Article 9, paragraph 2, for a period of not less than three months and not exceeding one year.
2. Except as provided in paragraph 1, in relation to the crime under Article 589 of the Penal Code, committed in violation of the rules on health and safety at work, apply the fine of not less than 230

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shares and not more than 500 shares. In case of conviction for the offence referred to in the previous period, the disqualification sanctions referred to in Article 9, paragraph 2, for a period of not less than three months and not exceeding one year.
3. In relation to the crime under Article 590, third paragraph, of the Penal Code, committed in violation of the rules on protection of health and safety at work, apply a financial penalty in an amount not exceeding 250 shares. In case of conviction for the offence referred to in the previous period, the disqualification sanctions referred to in Article 9, paragraph 2, for a period not exceeding six months.

Article 25-octies
(Receiving, laundering and using money, goods or benefits of illicit origin, as well as self-laundering)
1. In relation to crimes under Articles 648, 648 bis, 648-ter and 648-ter.1 of the Penal Code, the organization shall be fined from between 200 to 800 shares. In cases where money, goods or other benefits from a crime for which the penalty established is of imprisonment for a maximum of five years, shall be fined from 400 to 1.000 shares.
2. In cases of conviction for one of the crimes referred to in paragraph 1, the organization will be fined disqualification sanctions referred to in Article 9, paragraph 2, for a period not exceeding two years.
3. In relation to the offences referred to in paragraphs 1 and 2, the Ministry of Justice, after hearing the opinion of the UIF, will make such observations as referred to in Article 6 of the Legislative Decree no. 231 of 8 June 2001.

Article 25-novies
(Crimes related to violation of copyright)
1. In relation to the commission of crimes under Articles 171, first paragraph, letter a- bis), and third paragraph, 171-bis, 171-ter, 171-septies and 171-octies of law no. 633 of 22 April 1941, the organization shall be fined up to five hundred shares.
2. In case of conviction for the crimes referred to in paragraph 1, the organization will receive disqualification sanctions contained in Article 9, paragraph 2, for a period not exceeding one year.
This is without prejudice to Article 174-quinquies of law no. 633 of 1941.

Articolo 25-decies
(Induction not to leave statements or to make false statements to the court)
1. In relation to the commission of crimes under Article 377-bis of the Penal Code, the organization will receive a penalty fine of up to 500 shares.

Articole 25-undecies
(Environmental offences/crimes)

1. In relation to the offences provided for by the criminal code, the following pecuniary sanctions (= fines) are applied to the company:
a) for the violation of article 452-bis, a pecuniary sanction from two hundred and fifty to six hundred quotas;

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b) for the violation of article 452-quater, a pecuniary sanction from four hundred to eight hundred quotas;
c) for the violation of article 452-quinquies, a pecuniary sanction sanction from two hundred to five hundred quotas;
d) for aggravated associative offences pursuant to article 452-octies, a pecuniary sanction from three hundred to one thousand quotas;
e) for the crime of trafficking and abandonment of highly radioactive material pursuant to article 452-sexies, a fine of between two hundred and fifty and six hundred quotas;
f) for the violation of article 727-bis, a fine of up to two hundred and fifty quotas;
g) for the violation of article 733-bis, a pecuniary sanction from one hundred and fifty to two hundred and fifty quotas.
1-bis. In cases of conviction for the offences indicated in paragraph 1, letters a) and b), of this article, the banning measures provided for by article 9 are applied, in addition to the pecuniary sanction therein, for a period not exceeding one year for the offence referred to in the aforementioned letter a).
2. In relation to the commission of the offences provided for by the legislative decree 3 April 2006, n. 152, the following pecuniary sanctions are applied to the company:
a) for the offences referred to in Article 137:
1) for the violation of paragraphs 3, 5, first sentence, and 13, a pecuniary sanction sanction from one hundred and fifty to two hundred and fifty quotas;
2) for the violation of paragraphs 2, 5, second sentence, and 11, a pecuniary sanction sanction from two hundred to three hundred quotas.
b) for the offences referred to in Article 256:
1) for the violation of paragraphs 1, letter a), and 6, first period, a pecuniary sanction sanction of up to two hundred and fifty quotas;
2) for the violation of paragraphs 1, letter b), 3, first sentence, and 5, a pecuniary sanction from one hundred and fifty to two hundred and fifty quotas;
3) for the violation of paragraph 3, second sentence, a pecuniary sanction from two hundred to three hundred quotas;
c) for the offences referred to in article 257:
1) for the violation of paragraph 1, a pecuniary sanction up to two hundred and fifty quotas;
2) for the violation of paragraph 2, a pecuniary sanction from one hundred and fifty to two hundred and fifty quotas;

d) for the violation of article 258, paragraph 4, second sentence, a pecuniary sanction of between one hundred and fifty and two hundred and fifty quotas;
e) for the violation of article 259, paragraph 1, a pecuniary sanction from one hundred and fifty to two hundred and fifty quotas;
f) for the offence referred to in article 260 (reference to be understood as referring to article 452-quaterdecies of the criminal code pursuant to article 7 of legislative decree no.21 of March 1, 2018), a pecuniary sanction from three hundred to five hundred quotas , in the case provided for in paragraph 1 and from four hundred to eight hundred quotas in the case provided for in paragraph 2;

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g) for the violation of article 260-bis, a pecuniary sanction n from one hundred and fifty to two hundred and fifty quotas in the case provided for by paragraphs 6, 7, second and third period, and 8, first period, and a pecuniary sanction from two hundred to three hundred quotas in the case provided for by paragraph 8, second sentence;
h) for the violation of article 279, paragraph 5, a fine of up to two hundred and fifty quotas.
3. In relation to the commission of the offences provided for by law no. 150, the following pecuniary sanctions are applied to the company:
a) for the violation of articles 1, paragraph 1, 2, paragraphs 1 and 2, and 6, paragraph 4, a fine of up to two hundred and fifty quotas;
b) for the violation of article 1, paragraph 2, a fine from one hundred and fifty to two hundred and fifty quotas;
c) for the offences of the criminal code referred to in article 3-bis, paragraph 1, of the same law no. 150 of 1992, respectively:
1) a pecuniary sanction up to two hundred and fifty quotas, in the event of the commission of offences for which a sentence not exceeding a maximum of one year of imprisonment is provided;
2) a pecuniary sanction from one hundred and fifty to two hundred and fifty quotas, in the event of the commission of offences for which a sentence not exceeding a maximum of two years of imprisonment is provided;
3) a pecuniary sanction from two hundred to three hundred quotas, in the event of the commission of offences for which a sentence not exceeding a maximum of three years of imprisonment is provided;
4) a pecuniary sanction from three hundred to five hundred quotas, in the event of the commission of offences for which a maximum penalty of more than three years of imprisonment is provided.
4. In relation to the commission of the offences provided for by article 3, paragraph 6, of law no. 549, a fine from one hundred and fifty to two hundred and fifty quotas is applied to the body.
5. In relation to the commission of the offences provided for by the legislative decree 6 November 2007, n. 202, the following pecuniary sanctions are applied to the company:
a) for the offence referred to in article 9, paragraph 1, a fine of up to two hundred and fifty quotas;
b) for the offences referred to in articles 8, paragraph 1, and 9, paragraph 2, the fine from one hundred and fifty to two hundred and fifty quotas;
c) for the offence referred to in article 8, paragraph 2, the fine from two hundred to three hundred quotas.
6. The sanctions provided for by paragraph 2, letter b), are reduced by half in the case of the commission of the offence provided for by article 256, paragraph 4, of the legislative decree 3 April 2006, n. 152.
7. In cases of conviction for the offences indicated in paragraph 2, letters a), no. 2), b), n. 3), and f), and in paragraph 5, letters b) and c), the banning measures provided for by article 9, paragraph 2, of the legislative decree 8 June 2001, n. 231, for a duration not exceeding six months.
8. If the company or one of its organizational units are permanently used for the sole or main purpose of allowing or facilitating the commission of the offences referred to in article 260 of the legislative decree 3 April 2006, no. 152 (reference to be understood as referring to article 452-quaterdecies of the criminal code pursuant to article 7 of legislative decree 1 March 2018 n.21), and article 8 of legislative decree 6 November 2007, n. 202, the sanction of the definitive ban to stop the activity is applied pursuant to art. 16, paragraph 3, of the legislative decree 8 June 2001 n. 231.

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Article 25-duodecies
(Use of third-country nationals residing illegally)
1. In relation to the commission of the crime referred to in Article 22, paragraph 12-bis, of the Legislative Decree no.286 of 25 July 1998, the organization shall be fined from between one hundred to two hundred shares, within the limit of € 150.000,00.
1-bis. In relation to the commission of the offences referred to in article 12, paragraphs 3, 3-bis and 3-ter of the single text referred to in Legislative Decree no. 286 of 25 July 1998, and subsequent amendments, the financial penalty is applied to the institution from four hundred to thousand shares.
1-ter. In relation to the commission of the offences referred to in article 12, paragraph 5 of the single text referred to in Legislative Decree no. 286 of 25 July 1998, and subsequent amendments, the financial penalty for a hundred to two hundred shares applies to the institution.
1-quater. In cases of conviction for the offences referred to in paragraphs 1-bis and 1-ter of this article, the disqualification sanctions provided for in article 9, paragraph 2 shall apply for a period of not less than one year.

Article 25-terdecies
(Racism and xenophobia)
1. In relation to the commission of the offences referred to in article 3, paragraph 3-bis of the Law of 13 October 1975, no. 654, the financial penalty is applied to the institution from two hundred to eight hundred quotas.
2. In cases of conviction for the offences referred to in paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2 shall apply to the institution for a period of not less than one year.
3. If the institution or its organizational unit is permanently used for the sole or prevalent purpose of permitting or facilitating the commission of the offences referred to in paragraph 1, the final prohibition shall be imposed by the exercise of the activity under article 16, paragraph 3.

Article 25-quaterdecies
(Fraud in sports competitions, abusive gaming or betting and games of chance carried out by means of prohibited devices)
1. In relation to the commission of the offences referred to in Articles 1 and 4 of Law No 401 of 13 December 1989, the following financial penalties shall apply to the institution:
a) for crimes, the financial penalty of up to five hundred shares;
b) for fines, the financial penalty up to two hundred and sixty shares.
2. In cases of conviction for one of the crimes indicated in paragraph 1, letter a) of this article, the disqualification sanctions provided for in Article 9, paragraph 2, shall apply for a duration of not less than one year.

Article 25-quinquiesdecies
(Tax offences)
1. In relation to the commission of the crimes provided for by Legislative Decree no. 74 of 10 March 2000, the following financial penalties apply to the entity:

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a) for the crime of fraudulent declaration through the use of invoices or other documents for non-existent transactions, provided for in Article 2, paragraph 1, the financial penalty up to five hundred shares;
b) for the crime of fraudulent declaration through the use of invoices or other documents for non-existent transactions, provided for in Article 2, paragraph 2-bis, the financial penalty up to four hundred shares;
c) for the crime of fraudulent declaration by other artifices, provided for in Article 3, the financial penalty of up to five hundred shares;
d) for the crime of issuing invoices or other documents for non-existent transactions, provided for in Article 8, paragraph 1, the financial penalty of up to five hundred shares;
e) for the crime of issuing invoices or other documents for non-existent transactions, provided for in Article 8, paragraph 2-bis, the financial penalty of up to four hundred shares;
(f) for the offence of concealment or destruction of accounting documents, provided for in Article 10, the financial penalty of up to four hundred shared;
(g) for the offence of fraudulent evasion of the payment of taxes, provided for in Article 11, the financial penalty of up to four hundred quotas.
1-bis. In relation to the commission of the crimes provided for by Legislative Decree no. 74 of 10 March 2000, if committed in the context of cross-border fraudulent systems and in order to evade value added tax for a total amount of not less than ten million euros, the following financial penalties apply to the institution:
a) for the crime of unfaithful declaration provided for in Article 4, the financial penalty of up to three hundred quotas;
(b) for the offence of failure to declare as provided for in Article 5, a financial penalty of up to four hundred quotas;
c) for the crime of undue compensation provided for in Article 10-quarter, the financial penalty of up to four hundred shares.
2. If, following the commission of the crimes referred to in paragraphs 1 and 1-bis, the institution has made a significant profit, the financial penalty shall be increased by one third.
3. In the cases provided for in paragraphs 1, 1-bis and 2, the disqualification sanctions referred to in Article 9, paragraph 2, letters c), d) and e) shall apply.

Article 25-sexiesdecies
(Smuggling)
1. In relation to the commission of the offences provided for by Decree No 43 of the President of the Republic of 23 January 1973, the financial penalty of up to two hundred shares shall apply to the entity.
2. Where the border charges due exceed one hundred thousand euros, the financial penalty of up to four hundred shares shall apply to the institution.
3. In the cases provided for in paragraphs 1 and 2, the disqualification sanctions provided for in Article 9, paragraph 2, letters c), d) and e) shall apply to the institution. and the event.

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Transnational offences

Article 10 law 16 March 2006, n. 146
(Administrative liability of entities)

1. In relation to the administrative liability of entities for the offences/crimes referred to in article 3, the provisions referred to in the following paragraphs apply.
2. In the event of the commission of the offences/crimes provided by articles 416 and 416-bis of the criminal code, by article 291-quater of the consolidated act referred to in the decree of the President of the Republic of 23 January 1973, no. 43 and article 74 of the consolidated act as per the decree of the President of the Republic no. 309, a financial administrative sanction from four hundred to one thousand quotas is applied to the company.
3. In cases of conviction for one of the offences/crimes indicated in paragraph 2, the banning measures provided for by article 9 paragraph 2, of the legislative decree 8 June 2001, n. 231, for a duration of not less than one year.
4. If the company or one of its organizational units is permanently used for the sole or main purpose of allowing or facilitating the commission of the offences/crimes indicated in paragraph 2, the administrative sanction of the definitive ban to stop the activity is applied to the company. pursuant to article 16 paragraph 3, of the legislative decree 8 June 2001, n. 231.
5. Repealed by Article 64, paragraph 1, letter f), of Legislative Decree 21 November 2007, no. 231.
6. Repealed by Article 64, paragraph 1, letter f), of Legislative Decree 21 November 2007, no. 231.
7. In the case of crimes concerning the smuggling of migrants, for the crimes referred to in article 12, paragraphs 3, 3-bis, 3-ter and 5, of the consolidated act as per legislative decree no. 286 and subsequent amendments, a financial administrative sanction from two hundred to one thousand quotas is applied to the company.
8. In cases of conviction for the offences/crimes referred to in paragraph 7 of this article, the banning measures provided for in article 9 paragraph 2, of legislative decree no. 231, for a duration not exceeding two years are applied to the company.
9. In the case of offences/crimes concerning obstruction of justice, for the crimes referred to in articles 377-bis and 378 of the criminal code, a financial administrative sanction of up to five hundred quotas is applied to the company.
10. In case of administrative offences/crimes referred to by the present article, the provisions of the legislative decree 8 June 2001, n. 231 are applied.

Article 3 law 16 March 2006, n. 146
(Definition of Transnational offence)
1. For the purposes of this law, a transnational offence is considered a crime punishable by imprisonment of no less than four years, if an organized criminal group is involved, as well as:
a) if it is committed in more than one country;
b) or if it is committed in one State, but a substantial part of its preparation, planning, direction or control takes place in another State;
c) or if it is committed in one State, but an organized criminal group engaged in criminal activities in more than one State is involved;
d) or if it is committed in one State but has substantial effects in another State.

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