

Legislative Decree 231 of 8 June 2001

Regulations on the administrative liability of legal entities, companies and associations with or without legal personality, pursuant to Article 11 of Law 300 of 29 September 2000

THE PRESIDENT OF THE REPUBLIC

Having regard to Articles 76 and 87 of the Constitution;

Having regard to Article 14 Law 400 of 23 August 1988;

Having regard to Articles 11 and 14 of Law 300 of 29 September 2000¹, which authorizes the Government to adopt, within eight months of its entry into force, a legislative decree governing the administrative liability of legal entities, companies, associations or entities without legal personality that do not perform constitutional functions according to the guiding principles and criteria contained in Article 11;

Having regard to the preliminary resolution of the Council of Ministers adopted during the meeting of 11 April 2001;

Having heard the opinions of the relevant permanent committees of the Senate of the Republic and of the Chamber of Deputies, in accordance with Article 14, paragraph 1, of the aforementioned Law 300 of 29 September 2000;

Having regard to the resolution of the Council of Ministers adopted during the meeting of 2 May 2001;

Following the proposal of the Minister for Justice in concert with the Minister for Industry, Trade and Craft and the Minister for Foreign Trade, with the Minister for EU Policies and the Minister for the Treasury;

Issues the following Legislative Decree:

CHAPTER I

CORPORATE ADMINISTRATIVE LIABILITY

SECTION I

General principles and criteria for attributing administrative liability

Article 1 - Subjects

1. The present legislative decree governs the liability of entities for administrative offences arising from crimes.

¹ In execution, inter alia, of articles 2 and 3 of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (1997).

2. The provisions it contains apply to entities with legal personality and to companies and associations with or without legal personality.
3. It does not apply to the State, local public entities, non-economic public entities nor entities that perform constitutional function.

Article 2 - Principle of legality

1. An entity cannot be held liable for an act that constitutes a crime if its administrative liability for that crime and the relative penalties are not expressly envisaged in a law that came into force before the act was committed.

Article 3 - Succession of laws

1. An entity cannot be held liable for an action that according to a subsequent law no longer constitutes a crime or which no longer entails corporate administrative liability, and, if there has been a conviction, the said conviction will not be enforced, and the legal effects will be cancelled.
2. If the law that existed when the offence was committed and the subsequent laws are different, the law that is more favorable is applied, unless definitive judgment has been made.
3. The provisions contained in paragraphs 1 and 2 are not applied if dealing with exceptional or temporary laws.

Article 4 - Crimes committed abroad

1. In the cases and under the conditions envisaged in Articles 7, 8, 9 and 10 of the Criminal Code, those entities that have their head offices in the state are also liable to prosecution for crimes committed abroad, provided that the State where the act was committed does not intend to prosecute.
2. In cases where the law provides that the offender is punished on request by the Minister of Justice, the entity in question will only be prosecuted if the request from the Minister also involves the entity itself.

Article 5 - Liability of the entity

1. The entity is liable for the crimes committed in its interest or to its advantage:
 - a. by individuals who hold the position of representatives, directors or managers of the entity or of one of its organizational units that enjoys financial and functional independence, in addition to individuals who are responsible for the management or control of the entity;
 - b. by individuals subject to the management or supervision of one of the persons/entities referred to in letter a).
2. The entity is not responsible if the individuals referred to in paragraph 1 have acted exclusively in their own interests or in the interests of a third party.

Article 6 - Senior managers and the entity's compliance models

1. If the crime has been committed by an individual indicated in Article 5, paragraph 1, letter a), the entity is not liable if it can prove that:

- a. before the act was committed, the management body adopted and effectively implemented compliance models designed to prevent the type of crimes committed;
 - b. the task of ensuring that the compliance models function and are observed, and that they are kept up to date, has been allocated to a unit of the entity with autonomous powers of initiative and control;
 - c. the persons committed the crime by fraudulently circumventing the compliance models;
 - d. there was neither insufficient supervision nor a lack of supervision by the unit referred to in letter b).
2. In relation to the extension of delegated powers and the risk of committing crimes, the compliance models referred to in letter a) of paragraph 1 must:
- a. identify the activities where crimes may be committed;
 - b. set out specific protocols designed to assist management in formulating and implementing the entity's decisions in relation to the crimes to be prevented;
 - c. identify methods for managing the financial resources necessary for preventing the crimes;
 - d. set out obligations for sending information to the unit responsible for supervising the functioning and observance of the compliance models;
 - e. introduce a disciplinary system that penalizes failure to comply with the measures set out in the compliance model.

2-bis². The compliance models referred to in letter a) of paragraph 1 establish:

- a. one or more channels that allow the persons indicated in Article 5, paragraph 1, letters a) and b), to submit - in protection of the integrity of the entity - detailed reports of unlawful conduct under this decree that are based on clear and coherent facts, or violations of the entity's compliance model which they became aware of due to the functions they perform; these channels must guarantee the confidentiality of the identity of the whistleblower in the management of the report;
- b. at least one alternative whistleblowing channel capable of guaranteeing the confidentiality of the identity of the whistleblower using computerized methods;
- c. a ban on acts of retaliation or discrimination - direct or indirect - against the whistleblower for reasons connected directly or indirectly to the report;
- d. in the disciplinary system adopted pursuant to paragraph 2 letter e), sanctions against those who violate the measures to protect the whistleblower, as well as those who carry out, with malice or gross negligence, reports that prove to be unfounded.

2-ter³. The adoption of discriminatory measures against the whistleblowers referred to in paragraph 2-bis may be reported to the National Labor Inspectorate, for the measures under its jurisdiction, not only by the whistleblower but also by trade union organization indicated by the whistleblower.

2-quater⁴. The retaliatory or discriminatory dismissal of the whistleblower is null. A change of responsibilities as defined in Article 2103 Civil Code, as well as any other retaliatory or

² Paragraph 2-bis added by Article 2, Law 179 of 30 November 2017.

³ Paragraph 2-ter added by Article 2, Law 179 of 30 November 2017.

⁴ Paragraph 2-quater added by Article 2, Law 179 of 30 November 2017.

discriminatory measure adopted against the whistleblower is also null. In case of disputes related to the imposition of disciplinary sanctions or demotions, dismissals, transfers or subjection of the whistleblower to another organizational measure having direct or indirect negative effects on the whistleblower's working conditions after the submission of the report, it is the employer's responsibility to demonstrate that these measures are based on reasons not related to the report.

3. Compliance Models can be adopted, meeting the requirements of paragraph 2, on the basis of codes of conduct drawn up by industry associations, submitted to the Ministry of Justice which, in collaboration with other relevant ministries, will issue an opinion within 30 days on the adequacy of the compliance models for the prevention of the crimes.
4. In small entities, the duties referred to in paragraph 1, letter b), can be carried out directly by the management body.
- 4-bis⁵. In companies with share capital, the board of statutory auditors, the supervisory board and the management control committee may perform the functions of the supervisory body indicated in paragraph 1, letter b, above.
5. In any event, any profit made by the entity as a result of a crime is confiscated, including in the form of equivalent assets.

Article 7 - Individuals subject to management by others and compliance models for entities

1. In the case envisaged in Article 5, paragraph 1, letter b), the entity is liable if the commission of the crime was possible due to failure to comply with management and supervision obligations.
2. In any case, failure to comply with management and supervision obligations is excluded if the entity, before the commission of the crime, adopted and effectively implemented a compliance model suitable for preventing crimes of the type carried out.
3. In view of the nature and size of the organization, as well as the type of activity it performs, the compliance model contains suitable measures to ensure the activity is performed in accordance with the law and to detect and promptly eliminate risks.
4. Effective implementation of the compliance model requires:
 - a. periodic verification and possible modification of the compliance model when significant violations of the regulations are discovered or when the organization or its activities undergo changes;
 - b. a disciplinary system penalizing failure to comply with the measures set out in the compliance model.

Article 8 - Autonomy of the liability of the entity

1. The entity is also liable when:
 - a. the perpetrator of the crime has not been identified or cannot be charged;

⁵ Paragraph 4-bis added by Article 14, Paragraph 12, Law 138 of 12 November 2011.

- b. the crime is no longer punishable for a reason other than an amnesty.
2. Unless the law states differently, an entity is not prosecuted if an amnesty has been granted for a crime for which it is held liable and the offender has declined the application of the amnesty.
3. The entity can decline an amnesty.

SECTION II

General penalties

Article 9 - Administrative penalties

1. The penalties for administrative offences arising from crimes are:
 - a. financial penalties;
 - b. prohibitory penalties;
 - c. confiscation;
 - d. publication of judgment.
2. The prohibitory penalties are:
 - a. a ban on performing the activity;
 - b. the suspension or withdrawal of authorizations, licenses or permits enabling the commission of the offence;
 - c. a ban on contracting with the public administration, other than to obtain a public service;
 - d. the exclusion from concessions, loans, grants and subsidies and possible revocation of those already granted;
 - e. ban on advertising goods or services.

Article 10 - Administrative fine

1. For administrative offences arising from a crime, financial penalties are always applied.
2. Financial penalties are applied of not less than a hundred units and not more than a thousand units.
3. The amount of a unit is not less than € 258.23 (five hundred thousand lire) and not more than € 1,549.37 (three million lire).
4. Reduced payment is not allowed.

Article 11 - Rules for the proportioning of financial penalties

1. In proportioning financial penalties the judge determines the number of units by taking into account the gravity of the case, the extent of the entity's responsibility and what has been done to eliminate or mitigate the consequences of the offence and prevent the commission of similar offences.
2. The amount of each unit is based on the economic and financial situation of the entity in order to ensure the effectiveness of the penalty.

3. In the cases envisaged in Article 12, paragraph 1, the amount of the unit is always € 103.29 (two hundred thousand lire).

Article 12 - Reductions of financial penalties

1. Financial penalties are reduced by half and in any case cannot be more than € 103,291 (two hundred million lire) if:
 - a. the perpetrator of the crime committed the act mainly in his own interest or in the interests of third parties and the entity did not receive any advantage or received a minimal advantage;
 - b. the financial damage caused is particularly minor;
2. The penalties are reduced by between a third to a half if, before the first-instance court hearing begins:
 - a. the entity has completely refunded the damage and has either eliminated the damaging or dangerous consequences of the crime or taken effective steps in this direction;
 - b. the entity has adopted and put into practice a compliance model to prevent crimes of the type in question.
3. In cases where both the conditions referred to in the letters of the previous paragraph apply, the sanctions are reduced by between a half and two-thirds.
4. In any case, the financial penalties cannot be less than € 10,329.14 (twenty million lire).

Article 13 - Prohibitory penalties

1. Prohibitory penalties apply to crimes for which they are expressly envisaged, when at least one of the following conditions exists:
 - a. the entity has gained a substantial profit and the crime was committed by senior managers, or by persons subject to the management of another individual, if the crime resulted from or was facilitated by serious organizational shortcomings;
 - b. in the event of repeated offending.
2. Without prejudice to article 25, paragraph 5, prohibitory penalties last for not less than three months and not more than two years⁶.
3. Prohibitory penalties are not applied for those cases referred to in Article 12, paragraph 1.

Article 14 - Criteria for selecting prohibitory penalties

1. Prohibitory penalties apply to the specific activity to which the entity's offence relates. The judge determines the type and duration of the penalties on the basis of the criteria indicated in

⁶ Paragraph amended by Article 1, paragraph 9, Law 3 of 9 January 2019. The previous text was: "The duration of disqualification is no lower than three months and no greater than two years" the new law adds "Without prejudice to article 25, paragraph 5".

Article 11, taking into consideration the ability of each individual penalty to prevent the type of offence committed.

2. The ban on contracting with the public administration can also be limited to specific types of contract or to specific administrations. The ban on performing an activity implies the suspension or withdrawal of authorizations, licenses or permits necessary to perform the activity.
3. If necessary, prohibitory penalties can be applied jointly.
4. The ban on performing the activity only applies when other prohibitory penalties are inadequate.

Article 15 - Court-appointed administrator

1. If the conditions exist for applying a prohibitory penalty that results in the interruption of an entity's activities, the judge, instead of applying the penalty, will arrange for the entity's activities to continue under a court-appointed administrator for a period equal to the duration of the prohibitory penalty applied, provided at least one of the following conditions applies:
 - a. the entity provides a public service or a service of public necessity, which if interrupted could cause serious harm to the general public;
 - b. interruption to the entity's activity could have significant repercussions on employment, given its scale and the economic conditions in the area where it is located.
2. In the judgment allowing the activity to continue, the judge indicates the responsibilities and powers of the court-appointed administrator, taking into account the specific activity in which the entity committed the offence.
3. In accordance with the responsibilities and powers indicated by the judge, the court-appointed administrator is entrusted with implementing compliance models suitable for preventing crimes of the type committed. The court-appointed administrator cannot carry out acts of extraordinary administration without the authorization of the judge.
4. Any profit deriving from the continuation of the activity is confiscated.
5. Continuation of the activity by a court-appointed administrator cannot be ordered if the interruption of the entity's activity arises from the application of a permanent prohibitory penalty.

Article 16 - Permanent prohibitory penalties

1. An entity can be permanently disqualified from carrying out an activity if the entity has obtained a significant profit from the crime and has been convicted, at least three times in the last seven years, to temporary disqualification from carrying out the activity.
2. The judge may permanently ban the entity from contracting with the public administration or advertising goods or services if the entity has already been convicted to the same penalty at least three times in the last seven years.
3. If an entity or one of its organizational units is permanently used for the sole or prevalent purpose of enabling or facilitating the commission of crimes for which it can be held liable,

then disqualification from carrying out the activity is always permanent and the provisions contained in Article 17 do not apply.

Article 17 - Repairing the consequences of a crime

1. Without prejudice to the application of financial penalties, prohibitory penalties are not applied if the following conditions exist before the first-instance court hearing begins:
 - a. the entity has completely refunded the damage and has either eliminated the damaging or dangerous consequences of the crime or taken effective steps in this direction;
 - b. the entity has eliminated the organizational deficiencies that allowed the crime to be committed by adopting and implementing compliance models suitable for preventing crimes of the type in question;
 - c. the entity has made available for confiscation the profit made from the offence.

Article 18 - Publication of the conviction

1. Publication of the conviction can be ordered when prohibitory penalties are applied to the entity.
2. The judgment is published pursuant to Article 36 of the Criminal Code and by public notice in the municipality where the entity has its head office⁷.
3. The publication of the judgment is arranged by the clerk of the court and paid for by the entity.

Article 19 - Confiscation

1. If convicted, the entity will always be subject to confiscation of the price or profit from the crime, excluding the part that could be returned to injured parties. This is without prejudice to any rights acquired by third parties in good faith.
2. If it is not possible to enforce confiscation pursuant to paragraph 1, then sums of money, goods or other assets of value equivalent to the price or of profit of the crime may be confiscated.

Article 20 - Repeated offending

2. Repeated offending occurs when an entity, having already been definitively found guilty for an offence arising from a crime, commits another within five years of the definitive judgment.

Article 21 - Multiple Crimes

1. If the entity is liable for multiple crimes committed through one action or omission, or as part of the same activity, and no definitive or non-definitive judgement has yet been passed for any of these crimes, then the financial penalty envisaged for the most serious offence, increased by up to three times, is applied. As a result of this increase, the quantum of the financial penalty cannot in any case be more than the sum of the penalties applicable for each offence.

⁷ Paragraph replaced by Article 2, paragraph 218 Law 191 of 23 December 2009, effective as of 1/1/2010: the previous text was “*The decision is published only once, either in abridged form or in its entirety, in one or more newspapers indicated by the judge in the judgement in addition to being posted in the municipality where the body has its main offices*”.

2. In the cases referred to in paragraph 1, if the conditions exist for the application of prohibitory penalties for one or more of the offences, then the sanction for the most serious offence is applied.

Article 22 – Limitation period

1. There is a time bar for administrative penalties of five years from the date of the crime being committed.
2. A request to apply precautionary measures and charging an administrative offence in accordance with Article 59 interrupts the time bar.
3. The limitation period starts again as a result of an interrupting act.
4. If the interruption was due to charging the administrative offence arising from the crime, the time-bar period does not start until the judgment becomes final.

Article 23 - Non-compliance with prohibitory penalties

1. Anyone who, when carrying out an activity for an entity for which penalties or precautionary measures have been applied, transgresses the obligations or prohibitions inherent in the penalties or measures, is liable to imprisonment for a term of between six months and three years.
2. In the case referred to in paragraph 1, the entity in whose interest or advantage the crime was committed is liable to an administrative fine of between two hundred and six hundred units and the confiscation of the profit in accordance with Article 19.
3. If the entity has made a significant profit from the crime referred to in paragraph 1, prohibitory penalties are applied, even other than those previously imposed.

SECTION III

Administrative liability arising from a crime⁸

Article 24 - Undue receipt of funds, fraud against the State, a public authority or the European Union or to obtain public funds, computer fraud against the State or a public authority and fraud in the public supplies⁹

1. In relation to the crimes referred to in Articles 316-bis, 316-ter, 356, 640, paragraph 2, no. 1, 640-bis and 640-ter (if committed against the State or other public bodies or the European

⁸ Heading replaced by Article 3, Paragraph 1, Legislative Decree 61 of 11 April 2002, effective as of 16 April 2002. Previously the heading was: “*Administrative liability for crimes under the Criminal Code*”.

⁹ Title replaced by Article 5, Paragraph 1, letter a), no. 1, Legislative Decree 75 of 14 July 2020, effective as of 30 July 2020. Previously the heading was: “*Undue receipt of funds, fraud against the State or a public authority or to obtain public funds and computer fraud against the State or a public authority*”.

Union) of the Criminal Code, the entity is subject to a financial penalty of up to five hundred units¹⁰.

2. If, as a result of the commission of the crimes referred to in paragraph 1, the entity makes a significant amount of profit or particularly serious damage is caused, then the financial penalty of two hundred to six hundred units is applied.

2-bis. The entity is subject to the penalties referred to in the previous paragraphs in relation to the commission of the crime envisaged in Article 2 of Law 898 of 23 December 1986¹¹.

3. In the cases envisaged in the previous paragraphs, the prohibitory penalties referred to in Article 9, paragraph 2, letters c), d) and e) are applied.

Article 24-bis - Cybercrime and unlawful data process¹²

1. In relation to commission of the crimes referred to in Articles 615-ter, 617-quater, 617-quinquies, 635-bis, 635-ter, 635-quater and 635-quinquies of the Criminal Code, the entity is subject to the financial penalty of one hundred to five hundred units¹³.

2. In relation to the commission of crimes referred to in Articles 615-quater and 615-quinquies of the Criminal Code, an entity is punished with financial penalties of up to three hundred units.

3. In relation to the commission of crimes referred to in Articles 491-bis and 640-quinquies of the Criminal Code, with the exception of the provisions contained in Article 24 of the present decree referring to computer fraud against the State or another public entity and the crimes described in article 1, paragraph 11 of the Law Decree 105 of 21 September 2019, financial penalties of up to four hundred units are applied¹⁴.

4. In the case of a conviction for one of the crimes indicated in paragraph 1, the prohibitory penalties contained in Article 9, paragraph 2, letters a), b) and e) are applied. In the case of a conviction for one of the crimes indicated in paragraph 2, the prohibitory penalties contained in Article 9, paragraph 2, letters b) and e) are applied. In the case of a conviction for one of the crimes indicated in paragraph 3, the prohibitory penalties contained in Article 9, paragraph 2, letters c), d) and e) are applied.

¹⁰ Paragraph amended by Article 5, Paragraph 1, letter a), no. 2, Legislative Decree 75 of 14 July 2020, effective as of 30 July 2020. Previously the paragraph was: “*In relation to the crimes referred to in Articles 316-bis, 316-ter, 640, paragraph 2, no. 1, 640-bis and 640-ter (if committed against the State or other public bodies) of the Criminal Code, the entity is subject to a financial penalty of up to five hundred units*”.

¹¹ Paragraph added by Article 5, Paragraph 1, letter a), no. 3, Legislative Decree 75 of 14 July 2020, effective as of 30 July 2020.

¹² Article added by Article 7, Paragraph 1, Law 48 of 18 March 2008, in force as of 5 April 2008.

¹³ This paragraph was amended by Article 9, Paragraph 2, Decree-Law 93 of 14 August 2013; subsequently, this amendment was not confirmed by the ratifying Law (Law 119 of 15 October 2013).

¹⁴ Paragraph amended by Article 1, paragraph 11 *bis*, Decree-Law 105 of 21 September 2019, confirmed by the ratifying Law (Law 133 of 18 November 2019), which added the words “*and the crimes described in article 1, paragraph 11 of the Decree-Law 105 of 21 September 2019*”.

Article 24-ter - Organized crime¹⁵

1. In relation to the commission of any of the crimes referred to in Articles 416, sixth paragraph, 416-bis, 416-ter and 630 of the Criminal Code, to crimes committed that come under the conditions referred to in the previously mentioned Article 416-bis (in order to facilitate the instances of criminal association envisaged in the article in question), together with the crimes referred to in Article 74 Presidential Decree 309 of 9 October 1990, then the financial penalty of four hundred to one thousand units applies.
2. With regard to the commission of any of the crimes referred to in Article 416 of the Criminal Code, with the exclusion of those referred to in the sixth paragraph, or Article 407, paragraph 2, letter a), number 5) Code of Criminal Procedure), then the financial penalty of three hundred to eight hundred units will apply.
3. In cases of conviction for one of the crimes indicated in paragraphs 1 and 2, the prohibitory penalties envisaged in Article 9, paragraph 2 are applied for a period of not less than one year.
4. If the entity or one of its organizational units is regularly used for the sole or primary purpose of enabling or facilitating the commission of the crimes indicated in paragraphs 1 and 2, then the definitive ban from performing the activity is applied pursuant to Article 16, paragraph 3.

Article 25 - Embezzlement, extortion, undue inducement to give or promise benefits, corruption and abuse of office¹⁶

1. In relation to the commission of the crimes referred to in Articles 318, 321 and 322, paragraphs 1 and 3 and 346-bis of the Criminal Code, a financial penalty of up to two-hundred units shall be applied. The same penalty shall be applied, when the act offends the financial interests of the European Union, in relation to the commission of the offences referred to in Articles 314, first paragraph, 316 and 323 of the Criminal Code¹⁷.
2. In relation to the crimes referred to in Articles 319, 319-ter, paragraph 1, 321, 322, paragraphs 2 and 4 of the Criminal Code, the entity is punished with financial penalties of between two hundred and six hundred units.
3. In relation to the commission of the crimes referred to in Articles 317, 319, aggravated as per Article 319-bis if the entity has derived an appreciable profit, 319-ter, paragraph 2, 319-quater and 321 of the Criminal Code, the entity is subject to the financial penalty of three hundred to eight hundred units¹⁸.

¹⁵Article added by Article 2, Paragraph 29, Law 94 of 15 July 2009.

¹⁶Title first amended by Article 1, Paragraph 77, letter a), no. 1) of Law 190 of 6 November 2012 and then replaced by Article 5, Paragraph 1, letter b), no. 1, Legislative Decree 75 of 14 July 2020, effective as of 30 July 2020. The previous text was: “*Extortion, undue inducement to give or promise benefits and corruption*”.

¹⁷Paragraph first replaced by Article 1, Paragraph 9, Law 3 of 9 January 2019 and then amended by Article 5, paragraph 1, letter b), no. 2, Legislative Decree 75 of 14 July 2020, effective as of 30 July 2020, which added the second sentence

¹⁸Paragraph amended by Article 1, Paragraph 77, letter a), no. 2) of Law 190 of 6 November 2012.

4. The financial penalties for crimes envisaged in paragraphs 1 to 3 are also applied to the entity when the offences are committed by individuals indicated in Articles 320 and 322-bis.
 5. In cases of conviction for one of the crimes indicated in paragraphs 2 and 3, the prohibitory penalties envisaged in Article 9, paragraph 2 are applied for a period of not less than 4 years and not more than 7 years if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter a), and for a period of no less than two years and no more than four years, if the offence was committed by one of the persons referred to in article 5, paragraph 1, letter b)¹⁹.
- 5-bis.* If before the judgement of first instance the entity has effectively taken steps to prevent the criminal activity from having further consequences, to secure the evidence of the crimes and to identify the persons responsible or the seizure the sums or other benefits transferred and it has eliminated the organizational deficiencies that determined the crime by adopting and implementing organizational models suitable to prevent crimes of the type that occurred, the prohibitory penalties shall have the duration established by Article 13, paragraph 2²⁰.

Article 25-bis - Forgery of money, public credit instruments, revenue stamps and distinctive signs and instruments²¹

1. In relation to the crimes envisaged by the Criminal Code regarding forgery of money, public credit instruments, revenue stamps and distinctive signs and instruments, the entity is subject to the following financial penalties:
 - a. for the crime referred to in Article 453, the financial penalty of three hundred to eight hundred units;
 - b. for the crimes referred to in Articles 454, 460 and 461, the financial penalty of up to five hundred units;
 - c. for the crime referred to in Article 455, the financial penalties stated in letter a), in relation to Article 453, and in letter b), in relation to Article 454, reduced by a third to a half;
 - d. for the crimes referred to in Articles 457 and 464, second paragraph, financial penalties of up to two hundred units;
 - e. for the crime referred to in Article 459, the financial penalties stated in letters a), c) and d), reduced by a third;
 - f. for the crime referred to in Article 464, first paragraph, the financial penalty of up to three hundred units.

f-bis. for the crimes referred to in Articles 473 and 474, the financial penalty of up to five hundred units.

¹⁹ Paragraph amended by Article 1, Paragraph 9, Law 3 of 9 January 2019. The previous version was: “*In the event of a conviction for one of the felonies referred to in paragraphs 2 and 3, disqualification as provided for under article 9, paragraph 2 is imposed for a duration of no less than one year*”.

²⁰ Paragraph added by Article 1, Paragraph 9, Law 3 of 9 January 2019.

²¹ Article added by Article 6, Paragraph 1, Decree-Law 350 of 25 September 2001, ratified with amendments by Law 409 of 23 November 2001.

2. In cases of conviction for crimes referred to in Articles 453, 454, 455, 459, 460, 461, 473 and 474 of the Criminal Code, the prohibitory penalties referred to in Article 9, paragraph 2, are applied to the entity for a period of not more than one year.

Article 25-bis.1 - Crimes against industry and trade²²

1. In relation to the commission of crimes against industry and trade provided for in the Criminal Code, the following financial penalties are applied to the entity:
 - a. for the crimes referred to in Articles 513, 515, 516, 517, 517-ter and 517-quater, the financial penalty of up to five hundred units;
 - b. for the crimes referred to in Articles 513-bis and 514, the financial penalty of up to eight hundred units.
2. In the case of conviction for crimes indicated in letter b) of paragraph 1, the prohibitory penalties to be applied are those envisaged in Article 9, paragraph 2.

Article 25-ter - Corporate crimes²³

1. In relation to the corporate crimes envisaged by the Civil Code, the entity is subject to the following financial penalties:
 - a. for the crime of false company statements envisaged by Article 2621 Civil Code, the financial penalty of two hundred to four hundred units;
 - a-bis. for the crime of false company statements envisaged by Article 2621-bis Civil Code, the financial penalty of one hundred to two hundred units;
 - b. for the crime of false company statements envisaged by Article 2622 Civil Code, the financial penalty of four hundred to six hundred units;
 - c. abrogated letter;
 - d. for the crime of false information in prospectuses envisaged by Article 2623, first paragraph, Civil Code, the financial penalty of two hundred to two hundred and sixty units;
 - e. for the crime of false information in prospectuses envisaged by Article 2623, second paragraph, Civil Code, the financial penalty of four hundred to six hundred and sixty units;
 - f. for the crime of false reporting or communications by external auditors [envisaged by Article 2624, first paragraph, Civil Code]²⁴, the financial penalty of two hundred to two hundred and sixty units;

²² Article added by Article 15, Paragraph 7, Law 99 of 23 July 2009.

²³ Article added by Article 3, Paragraph 2, Legislative Decree 61 of 11 April 2002, effective as of 16 April 2002, with the procedures set out in Article 5 Legislative Decree 61/2002. Subsequently amended by article 12, Paragraph 1, Law 69 27 May 2015: previous text of para. c) “*for the felony of false reporting to the prejudice of shareholders or creditors, contemplated by article 2622, third paragraph of the civil code, a fine of between two hundred and four hundred quotas*”. The penalties envisaged at letters d), e), f), g), h), i), l), m), n), o), p), q), r), s) have been increased by Article 39, paragraph 5, Law 262 of 28 December 2005, which established the duplication of the previous ones.

²⁴ Article 2624 of the Civil Code has been repealed by the Article 37, paragraph 34, Legislative Decree 39 of 27 January 2010.

- g. for the fine of false reporting or communications by external auditors [envisaged by Article 2624, second paragraph, Civil Code]²⁵, the financial penalty of four hundred to eight hundred units;
 - h. for the crime of impeding company controls, provided for in article 2625, second paragraph, of the Civil Code, the financial penalty of between two hundred and three hundred and sixty units;
 - i. for the crime of false creation of share capital envisaged by Article 2632 Civil Code, the financial penalty of two hundred to three hundred and sixty units;
 - l. for the crime of unlawful return of capital envisaged by Article 2626 Civil Code, the financial penalty of two hundred to three hundred and sixty;
 - m. for the crime of illegal allocation of profits and reserves envisaged by Article 2627, Civil Code, the financial penalty of two hundred to two hundred and sixty units;
 - n. for the crime of unlawful transactions involving shares or quotas of the company or the parent company envisaged by Article 2628 Civil Code, the financial penalty of two hundred to three hundred and sixty units;
 - o. for the crime of transactions to the detriment of creditors envisaged by Article 2629 Civil Code, the financial penalty of three hundred to six hundred and sixty units;
 - p. for the crime of improper allocation of company assets by liquidators envisaged by Article 2633 Civil Code, the financial penalty of three hundred to six hundred and sixty units;
 - q. for the crime of unlawful influence over the shareholders' meeting envisaged by Article 2636 Civil Code, the financial penalty of three hundred to six hundred and sixty units;
 - r. for the crime of stock price manipulation envisaged by Article 2637 Civil Code and for the crime of failure to report a conflict of interests envisaged by Article 2629-bis Civil Code, the financial penalty of four hundred to a thousand units²⁶;
 - s. for the crimes of hindering public supervisory authorities from performing their functions envisaged by Article 2638, first and second paragraph, Civil Code, the financial penalty of four hundred to eight hundred units;
 - s-bis. for the crime of private-to-private corruption, in the cases envisaged by the third paragraph of Article 2635 Civil Code, the financial penalty of four hundred to six hundred units, and in the cases of incitement set out in the first paragraph of article 2365-bis of the Civil Code, the financial penalty of two hundred to four hundred units. The prohibitory penalties referred to in article 9, paragraph 2 also apply²⁷.
2. If, as a result of the commission of the crimes referred to in paragraph 1, the entity obtains a significant profit, the financial penalties are increased by a third.

Article 25-quater - Crimes committed for the purposes of terrorism and subversion of the democratic order²⁸

²⁵ Article 2624 of the Civil Code has been repealed by the Article 37, paragraph 34, Legislative Decree 39 of 27 January 2010.

²⁶ Letter amended by Article 31, Law 262 of 28 December 2005.

²⁷ Letter added by Article 1, Paragraph 77, letter b) Law 190 of 6 November 2012, replaced by Article 6 of the Legislative Decree 38, 15 March 2017.

²⁸ Article added by Article 3, Paragraph 1, Law 7 of 14 January 2003, in force as of 28 January 2003.

1. In relation to the commission of the crimes for the purposes of terrorism or subversion of the democratic order envisaged by the Criminal Code and special laws, the entity is subject to the following financial penalties:
 - a. if the crime is punishable by imprisonment for less than ten years, the financial penalty of between two hundred and seven hundred units;
 - b. if the crime is punishable by imprisonment of not less than ten years or by life imprisonment, the financial penalty of between four hundred and a thousand units.
2. In the case of a conviction for one of the crimes indicated in paragraph 1, the prohibitory penalties contained in Article 9, paragraph 2 are applied for a period of not less than one year.
3. If the entity or one of its organizational units is regularly used for the sole or primary purpose of enabling or facilitating the commission of the crimes indicated in paragraph 1, then the definitive ban from performing the activity is applied pursuant to Article 16, paragraph 3.
4. The provisions of paragraphs 1, 2 and 3 are applied for the commission of crimes other than those indicated in paragraph 1 that are in any case carried out 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-quater.1 - Female genital mutilation practices²⁹

1. In relation to the commission of crimes referred to in Article 583-bis of the Criminal Code, an entity on whose premises the offence was committed is punished with financial penalties of between 300 and 700 units and the prohibitory penalties contained in Article 9, paragraph 2, are applied for a period of not less than one year. In the case of an accredited private body the accreditation is also revoked.
2. If the entity or one of its organizational units is regularly used for the sole or primary purpose of enabling or facilitating the commission of the crimes indicated in paragraph 1, then the definitive ban from performing the activity is applied pursuant to Article 16, paragraph 3.

Article 25-quinquies - Crimes against the individual³⁰

1. In relation to the commission of the crimes envisaged by Book II, Title XII, Chapter III, Section I of the Criminal Code, the entity is subject to the following financial penalties:
 - a. for the crimes referred to in Articles 600, 601, 602, and 603-bis, the financial penalty of four hundred to a thousand units;
 - b. for the crimes referred to in Articles 600-bis, first paragraph, 600-ter, first and second paragraph, also if relative to the pornographic material referred to in Article 600-quater.1, and 600-quinquies, the financial penalty of three hundred to eight hundred units³¹;
 - c. for the crimes referred to in Articles 600-bis, second paragraph, 600-ter, third and fourth paragraph, and 600-quater, also if relative to the pornographic material referred to in

²⁹ Article added by Article 8, Paragraph 1, Law 7 of 9 January 2006.

³⁰ Article added by Article 5, paragraph 1, Law 228 of 11 August 2003.

³¹ Letter amended by Article 10, Law 38 of 6 February 2006.

Article 600-quater.1, and for the crime referred to in Article 609-undecies, the financial penalty of two hundred to seven hundred units³².

2. In cases of conviction for one of the crimes indicated in paragraph 1, letters a) and b), the prohibitory penalties contained in Article 9, paragraph 2 are applied for a period of not less than one year.
3. If the entity or one of its organizational units is regularly used for the sole or primary purpose of enabling or facilitating the commission of the crimes indicated in paragraph 1, then the definitive ban from performing the activity is applied pursuant to Article 16, paragraph 3.

Article 25-sexies - Market abuse³³

1. In relation to crimes connected with insider dealing and the market manipulation envisaged in part V, title I-bis, chapter II of Legislative Decree 58 of 24 February 1998, the entity is liable to financial penalties of between four hundred and one thousand units.
2. If as a result of the commission of crimes referred to in paragraph 1, the product or profit obtained by the entity is of a significant amount, the penalty is increased by up to ten times the value of said product or profit.

Article 25-septies - Manslaughter or serious or very serious personal injury through negligence, committed in breach of the rules on occupational health and safety³⁴

1. In relation to the crime referred to in Article 589 of the Criminal Code, committed in violation of Article 55, paragraph 2, of the Legislative Decree implementing the delegated authority referred to in Law 123 of 3 August 2007 on occupational health and safety, a financial penalty of 1,000 units applies. In the case of conviction for the crime referred to in the previous clause, the prohibitory penalties set out in Article 9, paragraph 2 are applied for a period of not less than three months and not more than one year.
2. Without prejudice to the provisions of paragraph 1, for the crime referred to in Article 589 of the Criminal Code, committed in violation of the regulations on occupational health and safety, financial penalties are applied of not less than 250 units and not more than 500 units. In the case of conviction for the crime referred to in the previous clause, the prohibitory penalties set out in Article 9, paragraph 2 are applied for a period of not less than three months and not more than one year.
3. For the crime referred to in Article 590, third paragraph, of the Criminal Code, committed in violation of the regulations on occupational health and safety, a financial penalty of not more than 250 units is applied. In the case of conviction for the crime referred to in the previous

³² Letter amended first by Article 10, Law 38 of 6 February 2006 and then by Article 3, paragraph 1, Legislative Decree 39 of 4 March 2014, which added the words “and for the crime referred to in Article 609-undecies”.

³³ Article added by Article 9, paragraph 3, Law 62 of 18 April 2005.

³⁴ Article added by Article 9, paragraph 1, Law 123 of 3 August 2007 and, subsequently, replaced by Article 300, paragraph 1, Legislative Decree 81 of 9 April 2008.

clause, the prohibitory penalties set out in Article 9, paragraph 2 are applied for a period of not more than six months.

Article 25-octies - Receiving, laundering and using money, goods or assets of unlawful origin, as well as self-laundering³⁵

1. In relation to the crimes referred to in Articles 648, 648-bis, 648-ter, 648-ter.1 of the Criminal Code, the entity is subject to a financial penalty of between 200 and 800 units. In cases where the money, goods or other profits come from an offence for which the maximum duration of imprisonment is five years or more, financial penalty of between 400 and 1,000 units shall be applied³⁶.
2. In the case of a conviction for one of the crimes indicated in paragraph 1, the prohibitory penalties contained in Article 9, paragraph 2 are applied for a period of not more than 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 Financial Information Unit (UIF), makes a decision in accordance with Article 6 Legislative Decree 231 of 8 June 2001.

Article 25-novies - Copyright infringement and related crimes³⁷

1. In relation to the commission of the crimes referred to in Articles 171, first paragraph, letter a-bis), and third paragraph, 171-bis, 171-ter, 171-septies and 171-octies of Law 633 of 22 April 1941, financial penalties of up to five hundred units are applied.
2. In the case of a conviction for one of the crimes referred to in the first paragraph, the prohibitory penalties referred to in Article 9, paragraph 2 are applied to the entity for a period of not more than one year, without in any way affecting the provisions contained in Article 174-quinquies of Law 633 of 1941.

Article 25-decies - Inducement to refrain from making statements or to make false statements to the legal authorities³⁸

1. In relation to the commission of the crime referred to in Article 377-bis of the Criminal Code, the entity is subject to a financial penalty of up to five hundred units.

³⁵ Article added by Article 63, paragraph 3, Legislative Decree 231 of 21 November 2007.

³⁶ Paragraph amended by Article 3, paragraph 5, law 186 15 December 2014: previous text “*With regard to offences as per articles 648, 648-bis and 648-ter of the criminal code, the body is fined between two hundred and eight hundred quotas. Should the money, assets or other benefits originate from a felony carrying a sentence of imprisonment with the maximum sentence being greater than five years, a fine of between four hundred and one thousand quotas is levied*”.

³⁷ Article added by Article 15, paragraph 7, letter c) of Law 99 of 23 July 2009.

³⁸ Article added by Article 4, paragraph 1, Law 116 of 3 August 2009, as replaced by Article 2, paragraph 1, Legislative Decree 121 of 7 July 2011.

Article 25-undecies - Environmental crimes³⁹

1. In relation to the commission of the crimes envisaged by the Criminal Code, the entity is subject to the following financial penalties:
 - a. for the violation of Article 452-bis, the financial penalty of two hundred and fifty to six hundred units;
 - b. for the violation of Article 452-quater, the financial penalty of four hundred to eight hundred units;
 - c. for the violation of Article 452-quinquies, the financial penalty of two hundred to five hundred units;
 - d. for the aggravated ancillary crimes referred to in Article 452-octies, the financial penalty of three hundred to a thousand units;
 - e. for the crime of trafficking and abandonment of high-level radioactive material referred to in Article 452-sexies, the financial penalty of two hundred and fifty to six hundred units;
 - f. for the violation of Article 727-bis, the financial penalty of up to two hundred and fifty units;
 - g. ⁴⁰ for the violation of Article 733-bis, the financial penalty of one hundred and fifty to two hundred and fifty units.

1-bis⁴¹. In cases of conviction for one of the crimes indicated in paragraph 1, letters a) and b), of this article, in addition to the financial penalties set out therein, the prohibitory penalties envisaged by Article 9 are applied for a period of not more than one year for the crime referred to in letter a).

2. In relation to the commission of the crimes referred to in Legislative Decree 152 of 3 April 2006, the entity is subject to the following financial penalties:
 - a. for the crimes referred to in Article 137:
 - 1) for the violation of paragraphs 3, 5, first clause, and 13, the financial penalty of one hundred and fifty to two hundred and fifty units;
 - 2) for the violation of paragraphs 2, 5, second clause, and 11, the financial penalty of two hundred to three hundred units;
 - b. for the crimes referred to in Article 256:
 - 1) for the violation of paragraphs 1, letter a), and 6, first clause, the financial penalty of up to two hundred and fifty units;
 - 2) for the violation of paragraphs 1, letter b), 3, first clause, and 5, the financial penalty of one hundred and fifty to two hundred and fifty units;
 - 3) for the violation of paragraph 3, second clause, the financial penalty of two hundred to three hundred units;
 - c. for the crimes referred to in Article 257:
 - 1) for the violation of paragraph 1, the financial penalty of up to two hundred and fifty units;

³⁹ Article added by Article 2, Paragraph 2, Legislative Decree 121 of 7 July 2011 and the amended in many provisions by law 68/2015, as specified in footnotes 33 and 34.

⁴⁰ Letters (from a to g) added by Article 1, Paragraph 8, letter a), Law 68 of 22 May 2015.

⁴¹ Paragraph added by Article 1 Paragraph 8, letter b), Law 68 of 22 May 2015.

- 2) for the violation of paragraph 2, the financial penalty of one hundred and fifty to two hundred and fifty units;
 - d. for the violation of Article 258, paragraph 4, second clause, the financial penalty of one hundred and fifty to two hundred and fifty units;
 - e. for the violation of Article 259, paragraph 1, the financial penalty of one hundred and fifty to two hundred and fifty units;
 - f. for the crime referred to in Article 260, the financial penalty of three hundred to five hundred units, in the case envisaged in paragraph 1, and from four hundred to eight hundred units in the case envisaged in paragraph 2⁴²;
 - g. for the violation of Article 260-bis, the financial penalty of one hundred and fifty to two hundred and fifty units in the case envisaged by paragraphs 6, 7, second and third clause, and 8, first clause, and the financial penalty of two hundred to three hundred units in the case envisaged by paragraph 8, second clause;
 - h. for the violation of Article 279, paragraph 5, the financial penalty of up to two hundred and fifty units.
3. In relation to the commission of the crimes referred to in Legislative Decree 150 of 7 February 1992, the entity is subject to the following financial penalties:
 - a. for the violation of Articles 1, paragraph 1, 2, paragraphs 1 and 2, and 6, paragraph 4, the financial penalty of up to two hundred and fifty units;
 - b. for the violation of Article 1, paragraph 2, the financial penalty of one hundred and fifty to two hundred and fifty units;
 - c. for the crimes under the Criminal Code referred to in Article 3-bis, paragraph 1, of Law 150 of 1992:
 - 1) financial penalties of up to two hundred and fifty units, for the commission of crimes subject to the penalty of imprisonment for not more than a maximum of one year;
 - 2) Financial penalties of between one hundred and fifty and two hundred and fifty units, for the commission of crimes subject to the penalty of imprisonment for not more than a maximum of two years;
 - 3) Financial penalties of between two hundred and three hundred units, for the commission of crimes subject to the penalty of imprisonment for not more than a maximum of three years;
 - 4) Financial penalty of three hundred to five hundred units in the event of commission of crimes subject to the penalty of imprisonment for more than three years.
 4. In relation to the commission of the crimes referred to in Article 3, paragraph 6 of Law 549 of 28 December 1993, the entity is subject to the financial penalty of one hundred and fifty to two hundred and fifty units.
 5. In relation to the commission of the crimes referred to in Legislative Decree 202 of 6 November 2007, the entity is subject to the following financial penalties:
 - a. for the crime referred to in Article 9, paragraph 1, the financial penalty of up to two hundred and fifty units;
 - b. for the crimes referred to in Articles 8, paragraph 1, and 9, paragraph 2, the financial penalty of one hundred and fifty to two hundred and fifty units;

⁴² Pursuant to Article 8 of the Legislative Decree 21 of the 1 March 2018, the provision is intended to be referred to Article 452-*quaterdecies* of the Criminal Code.

- c. for the crime referred to in Article 8, paragraph 2, the financial penalty of two hundred to three hundred unit.
6. The penalties envisaged in paragraph 2, letter b, are reduced by half in the event of commission of a crime under Article 256, paragraph 4, Legislative Decree 152 of 3 April 2006.
7. In the case of conviction for crimes indicated in paragraph 2, letters a), no. 2, b), no. 3, and f), and in paragraph 5 letters b) and c), the prohibitory penalties envisaged in Article 9, paragraph 2, Legislative Decree 231 of 8 June 2001, for a duration of not more than six months shall apply.
8. If the entity or one of its organizational unit is regularly used for the sole or main purpose of enabling or facilitating the commission of the crimes under Article 260 Legislative Decree 152 of 3 April 2006, and Article 8 Legislative Decree 202 of 6 November 2007, the definitive disqualifications envisaged in Article 16, paragraph 3, Legislative Decree 231 of 8 June 2001, apply⁴³.

Article 25-duodecies - Employment of illegally staying third-country nationals⁴⁴.

1. In relation to the commission of the crime referred to in Article 22, paragraph 12-bis Legislative Decree 286 of 25 July 1998, the entity is subject to a financial penalty of one hundred to two hundred units, up to a limit of € 150,000.
- 1-bis⁴⁵. In relation to the commission of crimes pursuant to Article 12, paragraphs 3, 3-bis and 3-ter to 5 of the Consolidated Law set out in Legislative Decree 286 of 25 July 1998, as amended, the financial penalty for the entity is from four hundred to one thousand units.
- 1-ter. In relation to the commission of crimes pursuant to Article 12, paragraph 5 of the Consolidated Law set out in Legislative Decree 286 of 25 July 1998, as amended, the financial penalty for the entity is from one hundred to two hundred units.
- 1-quater. In cases where an entity is convicted of one of the crimes referred to in paragraphs 1-bis and 1-ter of this Article, the prohibitory penalties set out by Article 9, paragraph 2, apply for a period not less than one year.

Article 25-terdecies - Racism and xenophobia⁴⁶

⁴³ Pursuant to Article 8 of the Legislative Decree 21 of the 1 March 2018, the provision is intended to be referred to Article 452-*quaterdecies* of the Criminal Code.

⁴⁴ Article added by Article 2, first paragraph, Legislative Decree 109 of 16 July 2012.

⁴⁵ Paragraphs from 1-*bis* to 1-*quater* added by Article 30, paragraph 4, Law 161 of 17 October 2017.

⁴⁶ Article added by Article 5, Paragraph 2, letter c) of Law 167 of 20 November 2017.

1. In relation to the commission of the crimes referred to in Article 3, paragraph 3-bis of Law 654 of 13 October 1975 the entity is subject to the financial penalty of two hundred to eight hundred units⁴⁷.
2. In the case of a conviction for one of the crimes referred to in paragraph 1, the prohibitory penalties referred to in Article 9, paragraph 2 are applied to the entity for a period of not less than one year.
3. If the entity or one of its organizational units is permanently used for the single or prevalent purpose of carrying out or helping to carry out the offences indicated in paragraph 1, the definitive sanctions for disqualification from the business activity are applied in accordance with Article 16, paragraph 3.

Article 25-quaterdecies - Fraud in sporting events, abusive gambling or betting and games of chance exercised by means of prohibited devices⁴⁸

1. In relation to the commission of the offenses referred to in articles 1 and 4 of the law of 13 December 1989, n. 401, the following pecuniary sanctions apply to the entity:
 - a. for crimes, a fine of up to five hundred units is applied;
 - b. for fines, a fine of up to two hundred and sixty units is applied.
2. In cases of conviction for one of the crimes indicated in paragraph 1, letter a) of this article, disqualification penalties provided for in article 9, paragraph 2, apply for a duration of not less than one year.

Article 25-quinquiesdecies - Tax crimes⁴⁹

1. In relation to the commission of the crimes foreseen by the legislative decree 10 March 2000, n. 74, the following pecuniary sanctions apply to the entity:
 - a. for the crime of fraudulent declaration through the use of invoices or other documents for non-existent operations provided for in Article 2, paragraph 1, the fine of up to five hundred quotas is applied;
 - b. for the crime of fraudulent declaration through the use of invoices or other documents for non-existent operations, provided for in Article 2, paragraph 2-bis, the fine of up to four hundred quotas is applied;
 - c. for the crime of fraudulent declaration through other devices, provided for in article 3, the fine of up to five hundred quotas is applied;
 - d. for the crime of issuing invoices or other documents for non-existent operations, provided for in Article 8, paragraph 1, the fine of up to five hundred quotas is applied;
 - e. for the crime of issuing invoices or other documents for non-existent operations, provided for in Article 8, paragraph 2-bis, a fine of up to four hundred quotas is applied;

⁴⁷ Pursuant to Article 8 of the Legislative Decree 21 of the 1 March 2018, the provision is intended to be referred to Article 604-bis of the Criminal Code.

⁴⁸ Article added by Article 5, first paragraph, Law 39 of 3 May 2019, in ratification of the Magglingen Council of Europe (CoE) Convention against match fixing (18 September 2014).

⁴⁹ Article added by Article 39, paragraph 2, of the Legislative Decree 124 of 26 October 2019.

- f. for the crime of concealment or destruction of accounting documents, provided for in Article 10, a fine of up to four hundred quotas is applied;
- g. for the crime of fraudulent removal from the payment of taxes, provided for in article 11, a fine of up to four hundred quotas is applied.

1-bis. In relation to the commission of the offences provided for in Legislative Decree 74 of 10 March 2020, if committed within the framework of cross-border fraudulent systems and in order to evade value added tax for a total amount of not less than EUR 10 million, the following financial penalties shall apply to the entity:

- a. for the offence of false declaration provided for in Article 4, the pecuniary sanction up to three hundred units;
 - b. for the offence of omitted declaration provided for in Article 5, the pecuniary sanction up to four hundred units;
 - c. for the offence of undue compensation provided for in Article 10-*quater*, the pecuniary sanction up to four hundred units⁵⁰.
2. If, following the commission of the crimes indicated in paragraph 1 and 1-bis, the entity has achieved a significant profit, the pecuniary sanction is increased by a third.
3. In the cases provided for in paragraphs 1, 1-bis and 2, disqualification sanctions referred to above apply to Article 9, paragraph 2, letters c), d) and e)⁵¹.

Article 25-sexiesdecies – Smuggling⁵²

- 1. In relation to the commission of the crimes provided for in the Decree of the President of the Republic 43 of 23 January 1973, the entity is subject to the pecuniary penalty of up to two hundred units.
- 2. In case the due border rights exceed EUR one hundred thousand, the entity is subject to the pecuniary penalty of up to four hundred units.
- 3. In the cases envisaged at paragraphs 1 and 2, prohibitory penalties provided for in Article 9, paragraph 2, letters c), d) and e) shall apply to the entity.

Article 26 - Attempted crimes

- 1. The financial and prohibitory penalties are reduced by between one third and a half if an attempt is made to commit one of the crimes indicated in the present chapter of this decree.
- 2. The entity is not liable when it voluntarily prevents the completion of the action or the occurrence of the event.

⁵⁰ Paragraph added by Article 5, Paragraph 1, letter c), no. 2, Legislative Decree 75 of 14 July 2020, effective as of 30 July 2020.

⁵¹ Paragraphs 2 and 3 have been amended by Article 5, Paragraph 1, letter c), no. 2, Legislative Decree 75 of 14 July 2020, effective as of 30 July 2020.

⁵² Article added by Article 5, Paragraph 1, letter d), Legislative Decree 75 of 14 July 2020, effective as of 30 July 2020.

CHAPTER II

FINANCIAL LIABILITY AND MODIFICATIONS OF THE ENTITY

SECTION I

Financial liability of the entity

Article 27 - Financial liability of the entity

1. The entity alone is liable for the payment of the financial penalty, using its own assets or common funds.
2. State receivables deriving from administrative offences by the entity arising from crimes take priority over receivables deriving from crimes, as per the provisions Code of Criminal Procedure. For this purpose, administrative fines are the same as financial penalties.

SECTION II

Modifications to entities

Article 28 - Transformation of the entity

1. In the event of transformation, the entity remains liable for crimes committed before the date when the transformation took effect.

Article 29 - Merger of the entity

1. In the event of a merger, including through absorption, the entity resulting from the merger is liable for the crimes that the entities involved in the transaction were responsible for.

Article 30 - Demerger of the entity

1. In the event of partial demerger, the demerged entity remains liable for crimes committed before the date when the demerger took effect, without prejudice to the provisions of paragraph 3.
2. The beneficiaries of the demerger, whether total or partial, are jointly liable to pay the financial penalties due from the demerged entity for crimes committed prior to the date on which the demerger took effect. This obligation is limited to the effective value of the net equity transferred to the individual entity, unless it is the entity which received even part of the business unit that committed the crime.
3. The prohibitory penalties relating to the crimes indicated in paragraph 2 apply to the entities where the business division within which the crime was committed is found or has been transferred even in part.

Article 31 - Calculation of penalties in the case of mergers or demergers

1. If the merger or demerger happened before the court case is concluded, the judge, when proportioning the amount of financial penalties on the basis of Article 11, paragraph 2, takes into account the financial situation and the assets of the entity that was originally liable.
2. Without prejudice to the provisions of Article 17, the entity that results from the merger and the entity which, in the case of a demerger, is responsible for the prohibitory penalties can request the judge to replace the prohibitory penalties with financial penalties if, following the merger or demerger, the conditions contained in letter b) of paragraph 1 of Article 17 are applicable and if the conditions contained in letters a) and c) of the same Article apply.
3. If the judge accepts the request, in the conviction he can replace the prohibitory penalties with financial penalties for a quantum equal to either one or two times the financial penalties originally imposed on the entity for the crime.
4. Even in cases of mergers or demergers after a court case has finished, the entity has the right to request any prohibitory penalties to be converted into financial penalties.

Article 32 - Relevance of mergers or demerger in case of repeated offending

1. In cases of the liability of the entity that results from a merger or benefits from a demerger for crimes committed after the date of the merger or demerger, the judge may consider that a repeated offending has taken place, in accordance with Article 20, if a conviction was obtained against the entities involved in the merger or the demerger for offences committed before the date.
2. In this context, the judge will take into consideration the nature of the offence and the activity involved as well as the characteristics of the merger or demerger.
3. Regarding the beneficiaries of demerger, repeated offending can only be found to exist, in accordance with paragraphs 1 and 2, if they were the recipients even in part of the business unit that committed the crime for which the demerged entity was convicted.

Article 33 – Transfer of business

1. In the case of the transfer of business where a crime has been committed, the purchaser is obliged, except for the benefits from the examination estimate of the seller and within the limits of the value of the business, to pay the financial penalties.
2. The purchaser's obligations are limited to the financial penalties shown in the accounts, as a result of administrative offences which the purchaser was aware of.
3. The provisions of this article are also applied in the case of the contribution of a business.

CHAPTER III

ASSESSMENT PROCEDURES AND THE APPLICATION OF ADMINISTRATIVE PENALTIES

SECTION I

General provisions

Article 34 - Applicable procedural rules

1. For proceedings concerning administrative offences arising from a crime, the provisions of this chapter are observed together with, when compatible, the provisions of the Code of Criminal Procedure and of the Legislative Decree 271 of 28 July 1989.

Article 35 - Extension of the legislation to which the accused person is subject

1. Where compatible, the procedural rules to which the accused person is subject are also applied to the entity.

SECTION II

Subjects, jurisdiction and competence

Article 36 - Powers of the criminal judge

1. The judges who are responsible for dealing with administrative offences committed by entities are those responsible for the crimes from which the offences arise.
2. The investigation proceedings for administrative offences committed by entities are based on the provisions on the competence of the courts and the related trial provisions relative to the crimes from which the administrative offences arise.

Article 37 - Cases of inadmissibility

1. An investigation of an administrative offence committed by an entity does not proceed when the criminal proceedings can no longer begin or continue against the perpetrator of the crime due to one of the conditions for prosecution not being met.

Article 38 - Joinder and separation of procedures

1. The proceedings for administrative offences committed by the entity are joined to the criminal proceedings against the perpetrator of the crime from which the offence arises.
2. Administrative offences committed by the entity are subject to separate proceedings only when:
 - a. the proceedings have been suspended in accordance with Article 71 Code of Criminal Procedure;
 - b. the proceedings have been settled by summary judgment an accelerated procedure or by the application of the penalty in accordance with Article 444 Code of Criminal Procedure, or a penalty order has been issued;
 - c. observance of the procedural provisions make it necessary.

Article 39 - Representation of the entity

1. The entity is present at the criminal proceedings together with its legal representative, unless the legal representative is accused of the crime from which the administrative offence arises.

2. Entities intending to attend the proceedings enter an appearance by submitting a declaration to the clerk's office of the court in question. On penalty of inadmissibility, the declaration must contain the following information:
 - a. the name of the entity and the details of its legal representative,
 - b. the name and surname of the defense lawyer and information on the power of attorney,
 - c. the signature of the defense lawyer,
 - d. declaration or election of address for service.
3. The power of attorney, presented in the form contained in Article 100, paragraph 1 Code of Criminal Procedure, must be deposited in the secretariat of the public prosecutor or with the relevant clerk of the court or presented at trial together with the declaration referred to in paragraph 2.
4. When the legal representative does not appear, the entity is represented by a court-appointed lawyer.

Article 40 - Court-appointed lawyer

1. Any entity that does not nominate a lawyer or has not got a lawyer will be assisted by a lawyer appointed by the court.

Article 41 - Default of appearance of the entity

1. Any entity that does not appear at trial will be declared in default of appearance.

Article 42 - Changes to the entity during the proceedings

1. In the case of the transformation, merger or demerger of the entity originally liable, the proceedings will continue against the entities resulting from the modification or benefiting from the demerger, who are participating in the proceedings, in the form they are at the time, depositing the declaration referred to in Article 39, paragraph 2.

Article 43 - Summons of the entity

1. For the first summons of the entity, the provisions of Article 154, paragraph 3, Code of Criminal Procedure are observed.
2. Summons sent to the legal representative are also valid, even if the legal representative is accused of the crime from which the administrative offence arises.
3. If the entity has declared or elected an address for service in the declaration referred to in Article 39 or in another document consigned to the legal authorities, the summons are issued in accordance with Article 161 Code of Criminal Procedure.
4. If it is not possible to issue the summons in the manner referred to in the previous paragraphs, the legal authorities will use a different method. If this method does not prove successful, the judge, on request from the public prosecutor, will suspend proceedings.

SECTION III

Evidence

Article 44 - Incompatibility with the position of witness

1. The following cannot be accepted as witnesses:
 - a. the person charged with the crime from which the administrative offence arises;
 - b. the individual representing the entity indicated in the declaration referred to in Article 39, paragraph 2, and who held that position when the crime was committed.
2. In case of incompatibility the individual who represents the entity may be questioned and examined in the form, within the limits and with the effects provided for by law for the interrogation and examination of individuals involved in a connected case.

SECTION IV

Precautionary measures

Article 45 - Application of precautionary measures

1. When there is strong proof which suggests that an entity is responsible for an administrative offence arising from a crime and there are well-founded and specific elements that point to the concrete possibility of the danger that further offences of the same type will be committed, the public prosecutor can ask for the application as a precautionary measure of one of the prohibitory penalties envisaged in Article 9, paragraph 2, presenting the judge with the facts on which this request is based, including any elements in favor of the entity and any deductions and defense statements already submitted.
2. The judge will then make an order based on this request, indicating the method of applying the measure. The provisions of Article 292 Code of Criminal Procedure apply.
3. In the event of precautionary prohibitory measures, the judge may nominate a court-appointed administrator in accordance with Article 15 for a period equal to the duration of the precautionary measure.

Article 46 - Criteria for selecting measures

1. When ordering precautionary measures, the judge takes into account the specific suitability of each of the available measures in relation to the nature and the degree of the need for precautionary measures in the case in question.
2. Each precautionary measure must be proportional to the gravity of the fact and to the penalty that could be applied to the entity.
3. Disqualification from carrying out the activity can only be applied as a precautionary measure when all other measures are judged to be inadequate.
4. Precautionary measures cannot be applied jointly.

Article 47 - Competent judge and application proceedings

1. The judge in the case is responsible for deciding on the application and revocation of precautionary measures as well as for amending how they are enforced. The preliminary

investigation judge is responsible during the investigation. The provisions contained in Article 91 Legislative Decree 271 of 28 July 1989 are also observed.

2. If a request for the application of precautionary measures is presented outside the hearing, the judge will fix a date for deciding on the request and will advise the public prosecutor, the entity and the defense lawyers. The entity and the defense lawyers are also advised that the request made by the public prosecutor and the elements the request is based on, are available for inspection with the clerk of the court.
3. In the hearing envisaged under paragraph 2, the provisions of Article 127, paragraphs 1, 2, 3, 4, 5, 6 and 10 Code of Criminal Procedure apply; the terms set in paragraphs 1 and 2 of the same Article are reduced to five and three days, respectively. No more than fifteen days must elapse between the request being deposited and the date of the hearing.

Article 48 - Enforcement obligations

1. The public prosecutor is responsible for notifying the entity of a ruling concerning the application of a precautionary measure.

Article 49 - Suspension of precautionary measures

1. Precautionary measures can be suspended if the entity requests to be able to invoke the obligations with which the law regulates the exclusion of prohibitory penalties in accordance with Article 17. In this case the judge, after conferring with the public prosecutor, and if the request is granted, establishes an amount of money as security, suspends the measures and indicates the terms for the reparatory actions as envisaged in Article 17.
2. The security consists of depositing an amount of money with the Fines Fund that must not be inferior to half the minimum financial penalty for the offence in question. Instead of the deposit, a guarantee can be provided by mortgage or joint and several guarantee.
3. In case of incomplete, ineffective or failure to perform the activity in accordance with the established terms, the precautionary measure is reinstated and the sums deposited or guaranteed will be kept by the Fines Fund.
4. If the conditions referred to in Article 17 are met, the judge will revoke the precautionary measure and return the security or cancel the mortgage; the guarantee therefore lapses.

Article 50 - Revocation and substitution of precautionary measures

1. The precautionary measures are revoked if the conditions for applying them envisaged in Article 45 no longer apply, including for unexpected reasons, or when provisions contained in Article 17 apply.
2. If the need for precautionary measures diminishes or if the measures applied are no longer proportional to the gravity of the offence or to the penalties that could be definitively applied, the judge, on request from the public prosecutor or the entity, may substitute the measure with another, less serious measure or order it to be applied less severely, including by setting a shorter duration.

Article 51 - Maximum duration of precautionary measures⁵³

1. When ordering precautionary measures, the judge also decides on the duration, which cannot exceed one year.
2. After conviction at first instance, the duration of the precautionary measure may be as long as the corresponding sanction applied with the same judgment. In any case, the duration of the precautionary measure cannot exceed one year and four months.
3. The term of the precautionary measure begins from the date on which the ruling is given.
4. The duration of the precautionary measure is calculated on the duration of the penalties definitively applied.

Article 52 - Appealing rulings that apply precautionary measures

1. The public prosecutor and the entity, in the person of its defense lawyer, can appeal against all rulings pertaining to precautionary measures, indicating the reasons for the appeal. The provisions contained in Article 322-bis, paragraphs 1-bis and 2 Code of Criminal Procedure are observed.
2. The public prosecutor and the entity, in the person of its defense lawyer, can appeal for the ruling made in accordance with paragraph 1 to be annulled for violation of the law. The provisions referred to in Article 325 Code of Criminal Procedure are observed.

Article 53 - Preventive seizure

1. The judge can order the seizure of assets permitted for confiscation in accordance with Article 19. The provisions contained in Articles 321, paragraphs 3, 3-bis and 3-ter, 322, 322-bis and 323 Code of Criminal Procedure are observed, if applicable.
- 1-bis. If the seizure, carried out for the purposes of equivalent confiscation envisaged by paragraph 2 of Article 19, concerns companies, businesses or assets, including securities, equities or cash even if on deposit, the court-appointed administration allows the corporate bodies to use and manage them solely to ensure business continuity and development, exercising the powers of supervision and reporting back to the legal authorities. In the event of breach of the aforesaid purpose, the legal authorities shall take the consequent decisions and can appoint an administrator to exercise shareholder powers. This appointment fulfils the obligations under Article 104 of the implementing, coordination and transitional provisions of the Code of Criminal Procedure, referred to in Legislative Decree 271 of 28 July 1989. In the event of seizure to the detriment of companies operating establishments of national strategic interest and

⁵³ Article amended by Article 1, paragraph 9, letter c), Law 3 of 9 January 2019: the previous version “*Article 51 (Maximum duration of interim measures)*”

1. When ordering interim measures, the Court determines the duration, which can be no longer than half the maximum period set out in article 13, paragraph 2.

2. After conviction in the court of first instance, the duration of the interim measure may have the same duration as the corresponding penalty applied with the same decision. In no case, may the duration of the interim measure exceed two thirds of the maximum time limit set out in article 13, paragraph 2.

3. The duration time limit for interim measures takes effect from the date on which the order is served.

4. The duration of the interim measures is calculated according to the duration of the penalties applied on a definitive basis”.

their subsidiaries, the provisions of Decree-Law 61 of 4 June 2013, ratified with amendments by Law 89 of 3 August 2013, apply⁵⁴.

Article 54 - Precautionary seizure

1. If there is good reason to believe that there is no collateral for the payment of financial penalties, the cost of the proceedings or any other amount due to tax authorities, or that this collateral may be lost, the public prosecutor, at any stage of the case including during any eventual appeal proceedings, may request the precautionary seizure of movable goods and real estate belonging to the entity or of money or goods due to the entity. The provisions of Articles 316, paragraphs 4, 317, 318, 319 and 320 Code of Criminal Procedure are observed where applicable.

SECTION V

Preliminary investigations and hearings

Article 55 - Registration of administrative offence

1. The public prosecutor who collects the information about the administrative offence (arising from a crime) committed by the entity immediately enters, in the register referred to in Article 335 Code of Criminal Procedure, the identifying details of the entity together with, if possible, the personal details of its legal representative and the crime from which the offence arises.
2. The entry referred to in paragraph 1 is disclosed to the entity or its defense lawyer, on their request, within the same limitations as for disclosing the details of a crime to the person alleged to have committed it.

Article 56 - Time limit for verifying administrative offences in preliminary investigations

1. The public prosecutor carries out a verification of the administrative offence within the same time limits as those provided for the preliminary investigation for the crime from which the administrative offence arises.
2. The time limit for verifying administrative offences committed by the entity begins from the date of the registration referred to in Article 55.

Article 57 - Notice of investigation

1. The notice of investigation sent to the entity must contain an invitation to declare or elect an address for service and a warning that in order to participate at the proceedings it must deposit the declaration referred to in Article 39, paragraph 2.

Article 58 - Dismissal

1. If the administrative offence is not charged in accordance with Article 59, the public prosecutor issues a decree containing the dismissal of the action and sends a copy to the attorney general at the appeal court. The attorney general can carry out further necessary verifications and, if he

⁵⁴ Paragraph added by Article 12, paragraph 5-bis, Law Decree 101 of 31 August 2013, implemented with amendments by Law 125 of 30 October 2013.

believes there is a case to answer, he can - within six months of receiving the copy - charge the entity of having committed administrative offences arising from a crime.

Article 59 - Charging an administrative offence

1. When a dismissal has not been decided on, the public prosecutor notifies the entity that it is accused of an administrative offence arising from a crime. An offence is charged by using one of the documents indicated in Article 405, paragraph 1, Code of Criminal Procedure.
2. The charge contains the identifying details of the entity and a statement, written in a clear, precise way, describing the fact that may lead to the application of administrative penalties, with an indication of the crime from which the offence arises, the relative Articles of law and the source of the evidence.

Article 60 - Expiry of charge

1. It is not possible to proceed with the charge referred to in Article 59 when the crime from which the administrative offence arises is no longer valid because it is time-barred.

Article 61 - Rulings issued during the preliminary hearing

1. The judge in the preliminary hearing may rule not to proceed with the case because of a time bar or because the offence does not exist or the proof collected is insufficient, inconsistent or unsuitable for making a judicial case for the liability of the entity. The provisions of Article 426 Code of Criminal Procedure apply.
2. The order that, following the preliminary hearing, commits the entity for trial must contain, otherwise it is void, the charge relating to the administrative offence arising from a crime, with a statement, written in a clear, precise way, containing the fact that may lead to the application of administrative penalties, with an indication of the crime from which the offence arises, the relative Articles of law and the source of the proof, together with the identification of the entity.

SECTION VI

Special proceedings

Article 62 – Expedited procedure

1. The provisions of title I of the sixth book of the Code of Criminal Procedure are observed in the case of an expedited procedure, as applicable.
2. If there is no preliminary hearing, the provisions of Articles 555, paragraph 2, 557 and 558, paragraph 8, are applied, depending on the circumstances.
3. The reduction referred to in Article 442, paragraph 2, Code of Criminal Procedure is applied to the duration of prohibitory penalty and to the quantum of the financial penalty.
4. In any case, the expedited procedure is not permitted when an administrative offence is subject to a definitive prohibitory penalty.

Article 63 - Application of penalty on request

1. It is possible to apply a penalty on request if judgment of the accused is (or can be) decided in accordance with Article 444 Code of Criminal Procedure and in all the cases where only a financial penalty is applied for the administrative offence. The provisions of title II of the sixth book of the Code of Criminal Procedure are observed where applicable.
2. In cases where a penalty on request can be applied, the reduction referred to in Article 444, paragraph 1, Code of Criminal Procedure is applied for the duration of the prohibitory penalty and to the quantum of the financial penalty.
3. If the judge considers that a definitive prohibitory penalty should be applied, the request is refused.

Article 64 - Penalty orders

1. When the public prosecutor decides that only financial penalty should be applied, he can provide the judge responsible for the preliminary hearing - within six months of the administrative offence being entered in the register referred to in Article 55 and having already submitted the file - with a reasoned request for an order to be issued applying a financial penalty, indicating the quantum thereof.
2. The public prosecutor may request the application of a financial penalty reduced by up to half of the minimum applicable quantum.
3. If the judge does not accept the request and if he does not have to exclude the entity from liability, he returns the documents to the public prosecutor.
4. The provisions of title V of the sixth book and Article 557 Code of Criminal Procedure are observed where compatible.

SECTION VII

Judgement

Article 65 - Deadline for redressing the consequences of a crime

1. Before the first-instance court case opens, the judge can suspend proceedings if the entity requests to make use of the measures contained in Article 17 and demonstrates that it was impossible for it to do so before. In this case, if the judge accepts the request, calculates the amount of money to be paid into the court as security. The provisions of Article 49 are observed.

Article 66 - Judgment excluding the liability of the entity

1. If the administrative offence of which the entity is accused has not been committed, the judge issues a judgment containing the reason for this. The same procedure is used when there is no evidence, insufficient or inconsistent evidence for the administrative offence.

Article 67 - Judgment of no grounds to proceed

1. The judge issues a judgment of no grounds to proceed in the cases referred to in Article 60 and if the penalty is not applicable having been time-barred.

Article 68 - On precautionary measures

1. When the judge pronounces one of the judgments referred to in Articles 66 and 67, he declares that any precautionary measures that may have been decided on to be null and void.

Article 69 - Conviction

1. If the entity is responsible for committing the administrative offence it is accused of, the judge applies the penalties provided by law and sentences it to the payment of costs.
2. In the case of prohibitory penalties, the judgment must always indicate the activity or structures to which the penalty applies.

Article 70 - Judgment in the event of modifications to the entity

1. In the case of transformation, merger or demerger of the entity responsible for the offence, the judge clarifies in the ruling that the judgment applies to the entities that result from the transformation or merger or which benefit from the division, indicating the entity that was originally responsible.
2. The judgment handed down to the entity originally liable for the offence also applies to the entities indicated in paragraph 1.

SECTION VIII

Appeals

Article 71 - Appeals of judgments on corporate administrative liability

1. Entities may decide to appeal judgments that apply administrative penalties other than prohibitory penalties in the cases and according to the procedures applicable to the person accused of the crime from which the administrative offence arises.
2. For judgments that apply one or more prohibitory penalties, the entity can in any case appeal even if this is not permitted for the person accused of the crime from which the administrative offence arises.
3. For judgments that concern administrative offences, the public prosecutor may appeal in the same ways admitted for the crime from which the administrative offence arises.

Article 72 - Extension of appeals

1. Appeals by the individual charged with the crime from which the administrative offence arises also apply, respectively, to the entity and the charged individual, provided they are not based on exclusively personal grounds.

Article 73 - Review of judgments

1. When a judgment is passed on an entity, the provisions contained in title IV of the ninth book of the Code of Criminal Procedure are applied, if compatible, except for Articles 643, 644, 645, 646 and 647.

SECTION IX

Enforcement

Article 74 - Enforcement judge

1. The judge indicated in Article 665 Code of Criminal Procedure is responsible for recognizing the enforcement of the penalties for administrative penalties arising from crimes.
2. The judge indicated in paragraph 1 is also responsible for the rulings concerned with:
 - a. the cessation of the enforcement of the penalties in the cases envisaged by Article 3;
 - b. the cessation of enforcement in cases of prescription of the crime due to amnesty;
 - c. determination of the administrative sanction applicable in the cases envisaged by Article 21, paragraphs 1 and 2;
 - d. confiscation and return of seized items.
3. The provisions of Article 666 Code of Criminal Procedure are observed in the enforcement process, as applicable. In the cases referred to in paragraph 2, letters b) and d), the provisions of Article 667, paragraph 4 Code of Criminal Procedure are observed.
4. When disqualification from carrying out an activity is applied, the judge, on request from the entity, can authorize ordinary administration that does not include the prohibited activity. The provisions of Article 667, paragraph 4 Code of Criminal Procedure apply.

Article 75 - Enforcement of financial penalties

[Article abrogated by Article 299, paragraph 1, Presidential Decree 115 of 30 May 2002, starting from 1/7/2002.]

Article 76 - Publication of conviction

1. The publication of the conviction is paid for by the entity to which the sanctions apply. The provisions of Article 694, paragraphs 2, 3, and 4 Code of Criminal Procedure apply.

Article 77 - Enforcement of prohibitory penalties

1. The abstract of a judgment that contains the application of a prohibitory penalty is notified to the entity by the public prosecutor.
2. The duration of the prohibitory penalties commences from the date of the notification.

Article 78 - Conversion of prohibitory penalties

1. Any entity which is late in adopting the conduct referred to in Article 17 can request the conversion of administrative prohibitory penalties into financial penalties within twenty days of the notification of the judgment abstract.
2. Such a request is presented to the enforcement judge and must contain the documents attesting to the enforcement of the obligations referred to in Article 17.
3. Within ten days of submission of the request, the judge schedules a hearing in chambers and advises the parties involved and the defense; If the request does not appear manifestly

unfounded, the judge can suspend the enforcement of the penalty. The suspension is issued in a revocable order that includes explanations.

4. If the request is granted, the judge issues an order converting the prohibitory penalties, establishing the amount of the financial penalty at a sum not less than the amount applied in the judgment and not more than double that amount. In determining the quantum, the judge takes into account the seriousness of the offence as set out in the judgment and the reasons for late compliance with the conditions referred to in Article 17.

Article 79 - Nomination of court-appointed administrator and confiscation of profits

1. When a judgment includes an entity being disqualified from carrying out its activity in accordance with Article 15, the enforcement judge is requested by the public prosecutor to nominate a court-appointed administrator, who does so without delay.
2. The administrator reports to the enforcement judge and the public prosecutor every three months on performance and, once the engagement has ended, sends the judge a report on the activities carried out, the amount of profit to be confiscated and how the compliance models were implemented.
3. The judge decides on confiscation in accordance with Article 667, paragraph 4, Code of Criminal Procedure.
4. The costs due for the activities carried out by the court-appointed administrator and his remuneration are paid for by the entity.

Article 80 - National registry of administrative penalties

[Article abrogated by Article 52, paragraph 1, of Presidential Decree 313 of 14 November 2002, from the forty-fifth day following its publication in the Official Journal of the Italian Republic⁵⁵.]

Article 81 - Registry certificates

[Article abrogated by Article 52, paragraph 1, of Presidential Decree 313 of 14 November 2002, from the forty-fifth day following its publication in the Official Journal of the Italian Republic⁵⁶.]

Article 82 - Disputes concerning records and certificates

[Article abrogated by Article 52, paragraph 1, of Presidential Decree 313 of 14 November 2002, from the forty-fifth day following its publication in the Official Journal of the Italian Republic⁵⁷.]

CHAPTER IV

⁵⁵ For the new rules on the subject, see Articles 9 and 11, Presidential Decree 313 of 14 November 2002.

⁵⁶ For the new rules on the subject, see Articles 30, 31 and 32, Presidential Decree 313 of 14 November 2002.

⁵⁷ For the new rules on the subject of disputes concerning records and certificates, see Article 40 Presidential Decree 313 of 14 November 2002.

PROVISIONS FOR IMPLEMENTATION AND COORDINATION

Article 83 - Concurrent penalties

1. Only the prohibitory penalties contained in the present Legislative Decree are applied to entities, even when different laws provide, as a consequence of conviction for the crime, for the application to the entity of administrative penalties of either identical or similar content.
2. If, as a consequence of an offence, an administrative penalty of identical or similar content to the prohibitory penalty provided for by the present Legislative Decree is applied to the entity, the duration of the penalty already in force is taken into account when calculating the duration of the administrative penalty arising from crime.

Article 84 - Communications to the control and supervisory authorities

1. Rulings that apply precautionary measures and irrevocable convictions are disclosed by the clerk of the court where the judge issued them to the authorities responsible for the control and supervision of the entity.

Article 85 - Regulatory provisions

1. Within sixty days from the publication of the present Legislative Decree, the Minister of Justice shall adopt, with regulation issued pursuant to Article 17, paragraph three, Law 400 of 23 August 1988, the provisions concerning the proceedings to ascertain the administrative offence that deal with:
 - a. court files formation and maintaining;
 - b. ⁵⁸
 - c. other activities needed for the implementation of the present Legislative Decree.
2. The Council of State shall give his opinion on the regulation provided for in the first paragraph within thirty days from the request.

This decree, with the seal of state duly affixed, will be added to the Official Compendium of Regulatory Documents of the Italian Republic. All those whom it addresses must observe it and ensure it is observed⁵⁹.

⁵⁸ Letter abrogated by Article 52, paragraph 1, of Presidential Decree 313 of 14 November 2002, from the forty-fifth day following its publication in the Official Journal of the Italian Republic.

⁵⁹ In implementation of this article, see Ministerial Decree 201 of 26 June 2003.