

## **ROMARS SRL**

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### **ORGANISATION, MANAGEMENT AND CONTROL MODEL**

in accordance with Legislative Decree No. 231 of 8 June 2001 on "Administrative Liability of Companies"

#### **ATTACHMENT "A"**

#### **CATALOGUE OF PREDICATE OFFENSES**

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### Premise

This list of offences includes the list of all the predicate offences defined by Legislative Decree no. 231 of 8 June 2001, containing the 'Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law no. 300 of 29 September 2000', and incorporates all the legislative amendments made over the years, including those introduced by Law no. 157 of 19 December 2019 (published in the Gazzetta Ufficiale no. 301 of 24 December 2019 and in force the following day). 300', and incorporates all the legislative amendments that have taken place over the years, including those introduced by Law no. 157 of 19 December 2019 (published in the Gazzetta Ufficiale no. 301 of 24 December 2019 and in force from the following day), by Legislative Decree no. 75 of 14 July 2020 (published in the Gazzetta Ufficiale no. 177 of 15 July 2020 and in force since 30 July 2020), with Legislative Decree No. 184 of 8 November 2021 (published in the Gazzetta Ufficiale No. 284 of 29 November 2021 and in force since 14 December 2021), with Law No. 238 of 23 December 2021 (published in the Gazzetta Ufficiale No. 12 of 17 January 2022 and in force since 1 February 2022), as well as with Law No. 22 (published in the Gazzetta Ufficiale No. 68 of 22 March 2022 and in force as of 23 March 2022), with Legislative Decree No. 19 of 2 March 2023 (published in the Gazzetta Ufficiale No. 56 of 7 March 2023) and, lastly, with Law No. 137 of 9 October 2023 (published in the Gazzetta Ufficiale No. 236 of 9.10.2023).

## **1 Misappropriation of funds, fraud to the detriment of the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud to the detriment of the State or a public body and fraud in public provisions (Art. 24)**

- Embezzlement of public funds (art. 316 *bis* c.p.);
- Misappropriation of public funds (art. 316 *ter* c.p.);
- Disruption of the freedom of public auctions (art. 353 c.p.);
- Disturbing the freedom of choice of contractor procedure (art. 353 *bis* c.p.)
- Fraud in public supply (art. 356 c.p.);
- Fraud against the State or other public body or the European Union (art. 640, comma 2 n. 1 c.p.);
- Aggravated fraud for obtaining public funds (art. 640 *bis* c.p.);
- Computer fraud - if committed against the State or other public body or the European Union (art. 640 *ter* c.p.);
- Fraud against the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development (art. 2 della Legge 23.12.1989 n. 898).

## **2 Computer crimes and unlawful data processing (art. 24 *bis*)**

- Unauthorised access to a computer or telematics system (art. 615 *ter* c.p.);
- Possession, distribution and unauthorised installation of equipment, codes and other means of accessing computer or telematics systems (art. 615 *quater* c.p.);
- Possession, distribution and unauthorised installation of computer equipment, devices or programmes intended to damage or disrupt a computer or telematics system (art. 615 *quinquies* c.p.);
- Unlawful interception, obstruction or interruption of computer or telematic communications (art. 617 *quater* c.p.);
- Possession, distribution and unauthorised installation of equipment and other means of intercepting, impeding or interrupting computer or telematic communications (art. 617 *quinquies* c.p.);
- Damage to information, data and computer softwares (art. 635 *bis* c.p.);
- Damage to information, data and computer softwares used by the State or other public body or otherwise of public utility (art. 635 *ter* c.p.);
- Damage to computer or telematic systems (art. 635 *quater* c.p.);

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- Damage to computer or telematic systems of public use (art. 635 *quinquies* c.p.);
  - Computer fraud by the party providing electronic signature certification services (art. 640 *quinquies* c.p.);
  - Urgent measures concerning the national cyber security perimeter and regulation of special powers in sectors of strategic importance (art. 1, comma 11, D.L. 21.02.2019 n. 105)<sup>2</sup>.

Law No. 48 of 18.03.2008 further extended the list of predicate offences, providing in Art. 24 *bis* for the hypothesis of falsity in deeds concerning computer documents according to the notion offered by Art. 491 *bis* of the Criminal Code and thus including the following offences:

- Material forgery committed by a public official in public deeds (art. 476 c.p.);
- Material forgery committed by a public official in certificates or administrative authorisations (art. 477 c.p.);
- Material forgery committed by a public official in certified copies of public or private deeds and in attestations of the contents of deeds (art. 478 c.p.);
- Ideological forgery committed by a public official in public deeds (art. 479 c.p.);
- Ideological forgery committed by a public official in certificates or administrative authorisations (art. 480 c.p.);
- Ideological forgery of certificates committed by individuals exercising a service of public necessity (art. 481 c.p.);
- Material forgery committed by a private individual (art. 482 c.p.);
- Ideological forgery committed by a private individual in a public deed (art. 483 c.p.);
- Forgery of records and notifications (art. 484 c.p.);
- Forgery of a signed blank sheet. Public deed (art. 487 c.p.);
- Other forgeries in signed blank sheets. Applicability of the provisions on material falsity (art. 488 c.p.);
- Use of a false deed (art. 489 c.p.);
- Suppression, destruction and concealment of true deeds (art. 490 c.p.);
- Forgery of a holographic will, bills of exchange or credit instruments (art. 491 c.p.).

### **3 Organised crime offences (art. 24 *ter*)**

- Criminal association (art. 416 c.p.);
- Criminal association for the purpose of reducing to or maintaining in slavery, trafficking in persons, the purchase and sale of slaves and offences relating to violations of the provisions on illegal immigration set out in art. 12 of Legislative Decree No. 286/1998 (art. 416, comma 6 c.p.);
- Mafia-type association, also foreign (art. 416 *bis* c.p.);  
Crimes committed by availing oneself of the conditions provided for in art. 416 *bis* c.p., or in order to facilitate the activity of the associations provided for in the aforementioned article;
- Political-mafia electoral exchange (art. 416 *ter* c.p.);
- Kidnapping for the purpose of extortion (art. 630 c.p.);
- Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances (art. 74 del D.P.R. 9.10.1990 n. 309);
- Illegal manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or a place open to the public of weapons of war or warlike weapons or parts thereof, explosives, clandestine weapons as well as more common firearms<sup>4</sup> (art. 407, comma 2, lett. a) n. 5 c.p.p.).

### **4 Embezzlement, extortion, undue inducement to give or promise benefits, bribery and abuse of office (art. 25)**

- Embezzlement (art. 314, comma 1 c.p.) – when the act offends the financial interests of the European Union;
  - Embezzlement by profiting from the error of others (art. 316 c.p.) – when the act offends the
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- financial interests of the European Union;
  - Extortion by a public official (art. 317 c.p.);
  - Bribery in the exercise of office (artt. 318 e 321 c.p.);
  - Bribery for an act contrary to official duties (art. 319 e 321 c.p.);
  - Bribery in judicial acts (art. 319 *ter* e 321 c.p.);
  - Aggravating circumstances (art. 319 *bis* c.p.);
  - Undue inducement to give or promise benefits (art. 319 *quater* c.p.);
  - Bribery of a person in charge of a public service (320 e 321 c.p.)
  - Incitement to corruption (art. 322 c.p.);
  - Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery, abuse of office of members of international courts or bodies of the European Communities or of international parliamentary assemblies or international organisations and of officials of the European Communities and of foreign States (art. 322 *bis* c.p.);
  - Abuse of office (art. 323 c.p.) – when the act offends the financial interests of the European Union;
  - Trafficking in unlawful influence (art. 346 *bis* c.p.).

## 5 Forgery of money, public credit cards, revenue stamps and instruments or identifying marks (art. 25 *bis*)

- Counterfeiting of money, spending and introduction into the State, in concert, of counterfeit money (art. 453 c.p.);
- Alteration of coins (art. 454 c.p.);
- Spending and introduction into the State, without concert, of counterfeit money (art. 455 c.p.);
- Spending of counterfeit coins received in good faith (art. 457 c.p.);
- Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of forged revenue stamps (art. 459 c.p.);
- Counterfeiting watermarked paper in use for the manufacture of public credit cards or stamps (art. 460 c.p.);
- Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (art. 461 c.p.);
- Use of counterfeit or altered stamps (art. 464 c.p.);
- Counterfeiting, alteration or use of trade marks or distinctive signs or of patents, models and designs (art. 473 c.p.);
- Introduction into the State and trade of products with false signs (art. 474 c.p.).

## 6 Crimes against industry and trade (art. 25 *bis.1*)

- Disturbing the freedom of industry or trade (art. 513 c.p.);
- Illegal competition by threat or violence (art. 513 *bis* c.p.);
- Fraud against national industries (art. 514).
- Fraud in the exercise of trade (art. 515 c.p.);
- Sale of non-genuine foodstuffs as genuine (art. 516 c.p.);
- Sale of industrial products with misleading signs (art. 517 c.p.);
- Manufacture of and trade in goods made by usurping industrial property rights (art. 517 *ter* c.p.);
- Counterfeiting of geographical indications or designations of origin for agricultural and food products (art. 517 *quater* c.p.).

## 7 Corporate offences (art. 25 *ter*)

- False corporate communications (art. 2621 c.c.);
- Minor facts (art. 2621 *bis* c.c.);
- False corporate communications by listed companies (art. 2622 c.c.);

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- False prospectus (art. 2623, commi 1 e 2 c.c.)
  - Falsification of auditors' reports or communications (art. 2624, commi 1 e 2 c.c.)<sup>9</sup>;
  - Prevented control (art. 2625, comma 2 c.c.);
  - Wrongful restitution of contributions (art. 2626 c.c.);
  - Illegal distribution of profits and reserves (art. 2627 c.c.);
  - Illegal transactions involving shares or quotas in the company or its parent company (art. 2628 c.c.);
  - Transactions to the detriment of creditors (art. 2629 c.c.);
  - Failure to disclose conflict of interest (art. 2629 *bis* c.c.);
  - Fictitious capital formation (art. 2632 c.c.);
  - Improper distribution of company assets by liquidators (art. 2633 c.c.);
  - Undue influence on the Assembly (art. 2636 c.c.);
  - Stockjobbing (art. 2637 c.c.);
  - Obstructing the exercise of the functions of public supervisory authorities (art. 2638, commi 1 e 2 c.c.).
  - Bribery between private individuals (art. 2635, comma 3 c.c.);
  - Incitement to bribery between private individuals (art. 2635 *bis*, comma 1 c.c.);
  - False or omitted declarations for the issue of the preliminary certificate (art. 54 del D. Lgs. 2.03.2023 n. 19).

## 8 Crimes for the purpose of terrorism or subversion of the democratic order (art. 25 *quater*)

Art. 3 of Law no. 7 of 14.01.2003 (ratification and implementation of the international convention for the repression of the financing of terrorism and rules for the adaptation of the internal legal system) included in Legislative Decree no. 231/2001, art. 25 *quater*, which extended the administrative liability of Entities also to the commission of “*offences for the purpose of terrorism or subversion of the democratic order, as provided for by the Criminal Code and special laws*”, as well as offences “*which have been committed in violation of Article 2 of the International Convention for the Suppression of the Financing of Terrorism, done at New York on 9.12.1999*”.

- Subversive association (art. 270 c.p.);
- Association for the purpose of terrorism, including international terrorism or subversion of the democratic order (art. 270 *bis* c.p.);
- Aggravating and mitigating circumstances (art. 270 *bis*.1 c.p.);
- Assistance to associates (art. 270 *ter* c.p.);
- Enlistment for the purposes of terrorism, including international terrorism (art. 270 *quater* c.p.);
- Organised transfer for purposes of terrorism (art. 270 *quater*.1 c.p.);
- Training in activities with the purpose of terrorism, including international terrorism (art. 270 *quinquies* c.p.);
- Financing of conduct for terrorist purposes (art. 270 *quinquies*.1 c.p.);
- Subtraction of seized goods or money (art. 270 *quinquies*.2 c.p.);
- Conduct for the purposes of terrorism (art. 270 *sexies* c.p.);
- Attack for terrorist or subversive purposes (art. 280 c.p.);
- Act of terrorism with deadly or explosive devices (art. 280 *bis* c.p.);
- Acts of nuclear terrorism (art. 280 *ter* c.p.);
- Kidnapping for the purpose of terrorism or subversion (art. 289 *bis* c.p.);
- Kidnapping for the purpose of coercion (art. 289 *ter* c.p.);
- Incitement to commit any of the offences provided for in Chapters 1 and 2 (art. 302 c.p.);
- Political conspiracy through agreement (art. 304 c.p.);
- Political conspiracy by association (art. 305 c.p.);
- Armed gang: training and participation (art. 306 c.p.);
- Assistance to conspiracy or armed gang participants (art. 307 c.p.);
- Possession, hijacking and destruction of an aircraft (art. 1 della L. 10.05.1976 n. 342);
- Damage to ground installations (art. 2 della L. 10.05.1976 n. 342);

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- Sanctions (art. 3 della L. 28.12.1989 n. 422);
  - Effective cooperation after the offense (art. 5 del D.L. 15.12.1979 n. 625);
  - New York Convention of 9 December 1999 (art. 2).

## **9 Female genital mutilation practices (art. 25 *quater*-1)**

Law no. 7 of 9.01.2006 introduced art. 25 *quater*-1, providing for the liability of the Entity for the hypothesis provided for in art. 583 *bis* del c.p. (*Female genital mutilation practices*).

## **10 Crimes against the individual personality (art. 25 *quinquies*)<sup>10</sup>**

- Reduction or maintenance in slavery or servitude (art. 600 c.p.);
- Child prostitution (art. 600 *bis* c.p.);
- Child pornography (art. 600 *ter* c.p.);
- Possession of or access to pornography (art. 600 *quater* c.p.);
- Virtual pornography (art. 600 *quater*.1 c.p.);
- Tourism initiatives aimed at exploiting child prostitution (art. 600 *quinquies* c.p.);
- Human trafficking (art. 601 c.p.);
- Purchase and alienation of slaves (art. 602 c.p.);
- Solicitation of minors (art. 609 *undecies* c.p.);
- Illegal intermediation and labour exploitation (art. 603 *bis* c.p.).

## **11 Market abuse (art. 25 *sexies*)**

Law no. 62 of 18.04.2005 inserted in the D. Lgs. 231/2001 art. 25 *sexies* (Market abuse), providing for liability of the Entity in relation to the crimes of insider dealing and market manipulation provided for by the Part V, Title I bis, Chapter II of the Consolidated Act referred to in D. Lgs. 24.02.1998, n. 58 (art. 184 and 185).

To these must be added the hypotheses referred to in art. 14 and 15 of EU Reg. no. 596/2014, provided for by art. 187 *quinquies* of the aforementioned Consolidated Act.

## **12 Manslaughter or serious or very serious injuries committed in violation of the rules on the protection of health and safety at work (art. 25 *septies*)**

Law no. 123 of 3.08.2007 introduced art. 25 *septies* (subsequently amended by art. 300 of the D. Lgs. 30.04.2008, n. 81) which contemplates the cases of manslaughter and serious or very serious culpable injuries, committed with violation of accident prevention regulations and on the protection of hygiene and safety at work (art. 589 e 590, comma 3 c.p.).

## **13 Possession of stolen goods, laundering and use of money, goods or utilities of illegal origin, as well as self-laundering (art. 25 *octies*)**

- Possession of stolen goods (art. 648 c.p.);
- Money laundering (art. 648 *bis* c.p.);
- Use of illicit money, goods or utilities (art. 648 *ter* c.p.);
- Self-laundering (art. 648 *ter*.1 c.p.).

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## 14 Offences relating to non-cash payment instruments and fraudulent transfer of valuables (art. 25 *octies.1*)

- Misuse and falsification of non-cash payment instruments (art. 493 *ter* C.p.);
- Possession and circulation of equipment, devices or computer programs aimed at committing offences involving non-cash payment instruments (art. 493 *quater* C.p.);
- Fraudulent transfer of valuables (art. 512 *bis* c.p.)
- Computer fraud – in the case aggravated by the implementation of a transfer of money, of monetary value or virtual currency (art. 640 *ter* c.p.);
- Any other crime against public faith, against property or that in any case offends the property provided for by the Criminal Code, when it concerns payment instruments other than cash (unless the fact constitutes another administrative offence sanctioned more seriously).

## 15 Offences relating to copyright infringement (art. 25 *novies*)

- Making available to the public, in a system of telematic networks, by means of connections of any kind, of a protected intellectual work, or part of it (art. 171, comma 1 lett. a bis L. n. 633/1941);
- Offences referred to in the previous point committed on the works of others not intended for publication if their honour or reputation is offended (art. 171, comma 3 L. n. 633/1941);
- Abusive duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or leasing of programs contained in media not marked by the SIAE; Provision of means to remove or circumvent the protective devices of computer programs (art. 171 bis, comma 1 L. n. 633/1941);
- Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public of the contents of a database; extraction or reuse of the database; distribution, sale or leasing of databases (art. 171 bis, comma 2 L. n. 633/1941);
- Unlawful duplication, reproduction, transmission or public circulation by any process, in whole or in part, of intellectual works intended for the television, cinema, sale or rental of records, tapes or similar supports or any other support containing phonograms or videograms of musical, cinematographic or equivalent audiovisual works or sequences of moving images; literary, dramatic, scientific or didactic, musical or dramatic musical or multimedia works, even if included in collective or composite works or databases; unauthorized reproduction, duplication, transmission or diffusion, sale or trade, transfer for any reason or abusive importation of more than fifty copies or copies of works protected by copyright and related rights; entry into a system of telematic networks, through connections of any kind, of an intellectual work protected by copyright, or part of it (art. 171 *ter* L. n. 633/1941);
- Failure to communicate to the SIAE the identification data of the media not subject to the mark or false declaration (art. 171 *septies* L. n. 633/1941);
- Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment suitable for the decoding of conditional access audiovisual transmissions made over the air, by satellite, by cable, in both analogue and digital form (art. 171 *octies* L. n. 633/1941).

## 16 Inducement not to make statements or to make false statements to the judicial authority (art. 25 *decies*)

- Inducement not to make statements or to make false statements to the judicial authority (art. 377 *bis* c.p.).

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## 17 Transnational crimes

### Definition of transnational crime:

For the purposes of this Law, a transnational crime shall be considered to be an offence punishable by a term of imprisonment of not less than four years, where an organised criminal group is involved, and:

- is committed in more than one State;
- or is committed in one State, but a substantial part of its preparation, planning, direction or control takes place in another State;
- or is committed in one State, but an organized criminal group engaged in criminal activities in more than one State is involved in it;
- or is committed in one State but has substantial effects in another State.

### Expected offences:

- Criminal associations (416 c.p.);
- Mafia-type associations, including foreign ones (416 *bis* c.p.);
- Inducement not to make statements or to make false statements to the judicial authority (377 *bis* c.p.);
- Personal aiding or harboring (378 c.p.);
- Criminal conspiracy to smuggle foreign manufactured tobacco (art. 291 quater D.P.R. n. 43/73);
- Association aimed at the illicit trafficking of narcotic or psychotropic substances (art. 74 D.P.R. n. 309/1990);
- Provisions against illegal immigration (art. 12 D. Lgs. n. 286/98).

## 18 Environmental crimes (art. 25 *undecies*)

- Killing, destruction, capture, removal, possession of specimens of protected wild animal or plant species (art. 727 *bis* c.p.);
  - Destruction or deterioration of habitats within a protected site (art. 733 *bis* c.p.);
  - Discharge of industrial wastewater containing hazardous substances (various hypotheses provided for by art. 137, D. Lgs. n. 152/2006);
  - Unauthorized waste management activities (various hypotheses provided for by art. 256, D. Lgs. n. 152/2006);
  - Pollution of soil, subsoil, surface water or groundwater by exceeding the risk threshold concentrations (art. 257, D. Lgs. n. 152/2006);
  - Breach of reporting obligations, keeping of mandatory registers and forms relating to the traceability of waste (art. 258, D. Lgs. n. 152/2006);
  - Illicit waste trafficking (art. 259, D. Lgs. n. 152/2006);
  - Organised activities for the illegal trafficking of waste (art. 452 *quaterdecies* c.p.);
  - False indications on the nature, composition and chemical-physical characteristics of waste in the preparation of a certificate of analysis of waste; inclusion in SISTRI of a false waste analysis certificate; omission or fraudulent alteration of the paper copy of the SISTRI form - handling area in the transport of waste (art. 260 *bis*, D. Lgs. n. 152/2006);
  - Emissions into the atmosphere above the limit values or in violation of the regulations (art. 279, D. Lgs. n. 152/2006);
  - Possession, import, export or re-export, without authorisation or with false authorisation, of endangered animal and plant species (L. n. 150/1992);
  - Production, consumption, import, export, possession and marketing of ozone and environmental depleting substances (art. 3 of the L. n. 549/1993);
  - Pollution from ships (artt. 8 e 9 of the D. Lgs. n. 202/2007);
  - Environmental pollution (art. 452 *bis* c.p.);
  - Environmental disaster (art. 452 *quater* c.p.);
  - Guilty crimes against the environment (art. 452 *quinquies* c.p.);
  - Trafficking and abandonment of highly radioactive material (art. 452 *sexies* c.p.);
  - Aggravating circumstances (art. 452 *octies* c.p.).
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## **19 Employment of illegally staying non-EU country citizens (art. 25 *duodecies*)**

- 19 Employment of illegally staying non-EU country citizens (art. 22, comma 12 *bis* of the D. Lgs. 25.07.1998 n. 286);
- Facilitating illegal immigration (articolo 12, commi 3, 3 *bis*, 3 *ter* and 5 of the D. Lgs. 25.07.1998, n. 286).

## **20 Racism and xenophobia (art. 25 *terdecies*)**

- Propaganda and incitement to commit crimes on grounds of racial, ethnic and religious discrimination (art. 604 *bis* c.p.).

## **21 Fraud in sports competitions, abusive gambling or betting and games of chance carried out by means of prohibited machines (art. 25 *quaterdecies*)**

- Offences relating to fraud in sports competitions, abusive exercise of gaming or betting and games of chance exercised by means of prohibited machines (offences referred to in art. 1 and 4 of the Law 13.12.1989 n. 401).

## **22 Tax crimes (art. 25 *quinquiesdecies*)**

- Fraudulent declaration through the use of invoices or other documents for non-existent transactions (art. 2 of the D. Lgs. 10.03.2000, n. 74);
- Fraudulent declaration by other artifices (art. 3 of the D. Lgs. 10.03.2000, n. 74);
- Unfaithful statement (art. 4 of the D. Lgs. 10.03.2000, n. 74), when the offence is committed in order to evade VAT in the context of cross-border fraudulent schemes linked to the territory of at least one other EU Member State and results or is likely to result in a total damage equal to or greater than 10 million euros;
- Failure to declare (art. 5 of the D. Lgs. 10.03.2000, n. 74), when the offence is committed in order to evade VAT in the context of cross-border fraudulent schemes linked to the territory of at least one other EU Member State and results or is likely to result in a total damage equal to or greater than 10 million euros;
- Issuing invoices or other documents for non-existent transactions (art. 8 del D. Lgs. 10.03.2000, n. 74);
- Concealment or destruction of accounting documents (art. 10 of the D. Lgs. 10.03.2000, n. 74);
- Undue offsetting (art. 10 *quater* of the D. Lgs. 10.03.2000, n. 74), when the offence is committed in order to evade VAT in the context of cross-border fraudulent schemes linked to the territory of at least one other EU Member State and results or is likely to result in a total damage equal to or greater than 10 million euros;
- Fraudulent evasion of tax payments (art. 11 of the D. Lgs. 10.03.2000, n. 74).

## **23 Contraband (art. 25 *sexiesdecies*)**

The D. Lgs. 14.07.2020 n. 75 has included in the D. Lgs. 231/2001 the art. 25 *sexiesdecies*, thus establishing a liability of the Authority in relation to the smuggling offences provided for by the Consolidated Act on

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customs matters referred to in D.P.R. 23.01.1973, n. 43. In light of the subsequent amendments made to the aforementioned C.A. (first with D. Lgs. 16.01.2016 n. 8 and then, finally, with the same D. Lgs. n. 75/2020), constitute a predicate offence for the purposes of the D. Lgs. n. 231/2001 violations of the Consolidated Act constituting a crime if the amount of border fees evaded is greater than 10 thousand euros, or aggravated cases punished (also or only) with a prison sentence, whatever the amount of the border fees evaded:

- Smuggling in the movement of goods across land borders and customs spaces (art. 282 C.A. 1973).
- Smuggling in the movement of goods in border lakes (art. 283 C.A. 1973).
- Smuggling in the maritime movement of goods (art. 284 C.A. 1973).
- Smuggling in the movement of goods by air (art. 285 C.A. 1973).
- Smuggling into duty-free areas (art. 286 C.A. 1973).
- Smuggling for improper use of goods imported with customs facilities (art. 287 C.A. 1973).
- Smuggling into customs warehouses (art. 288 C.A. 1973).
- Smuggling in coastal navigation and traffic (art. 289 C.A. 1973).
- Smuggling in the export of goods eligible for refund of duties (art. 290 C.A. 1973).
- Smuggling in temporary import or export (art. 291 C.A. 1973).
- Other cases of smuggling (art. 292 C.A. 1973).
- Aggravating circumstances of smuggling (art. 295 C.A. 1973).
- Smuggling of foreign manufactured tobacco (art. 291 *bis* C.A. 1973).
- Aggravating circumstances of the crime of smuggling foreign manufactured tobacco (art. 291 *ter* C.A. 1973).
- Criminal conspiracy to smuggle foreign manufactured tobacco (art. 291 *quater* C.A. 1973).

## **24 Crimes against cultural heritage (art. 25 *septiesdecies*)**

- Theft of cultural heritage (art. 518 *bis* c.p.);
- Misappropriation of cultural heritage (art. 518 *ter* c.p.);
- Receiving cultural heritage (art. 518 *quater* c.p.);
- Forgery of private deeds relating to cultural goods (art. 518 *octies* c.p.);
- Violations regarding the alienation of cultural heritage (art. 518 *novies* c.p.);
- Illicit import of cultural goods (art. 518 *decies* c.p.);
- Illicit exit or export of cultural heritage (art. 518 *undecies* c.p.);
- Destruction, dispersion, deterioration, defacement, soiling and illicit use of cultural or landscape property (art. 518 *duodecies* c.p.);
- Counterfeiting of works of art (art. 518 *quaterdecies* c.p.).

## **25 Recycling of cultural heritage and devastation and looting of cultural and landscape property (art. 25 *duodevicies*)**

- Recycling of cultural heritage (art. 518 *sexies* c.p.);
- Devastation and looting of cultural and landscape assets (art. 518 *terdecies* c.p.).