Legislative Decree no. 231 of 8 June 2001. Regulations on the administrative liability of legal persons, companies and associations, including those without legal status, pursuant to Article 11 of Law No 300 of 29 September 2000.

updated as of 6 January 2023

The President of the Republic

having regard to Articles 76 and 87 of the Constitution;

having regard to Article 14 of Law No 400 of 23 August 1988;

having regard to Articles 11 and 14 of Law no. 300 of 29 September 2000, which authorise the Government to adopt, within eight months of its entry into force, a legislative decree governing the administrative liability of legal persons and of companies, associations or bodies without legal status that do not perform functions of constitutional importance, in compliance with 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 obtained the opinions of the competent standing committees of the Senate of the Republic and of the Chamber of Deputies, pursuant to Article 14, paragraph 1 of the aforementioned Law no. 300 of 29 September 2000;

having regard to the resolution of the Council of Ministers adopted during the meeting of 2 May 2001; on the proposal of the Minister for Justice, in agreement with the Minister for Industry, Trade and Crafts and Foreign Trade, with the Minister for Community Policies and with the Minister for the Treasury, the Budget and Economic Planning; hereby enacts the following legislative decree:

CHAPTER I

ADMINISTRATIVE LIABILITY OF THE ENTITY

SECTION I

GENERAL PRINCIPLES AND CRITERIA FOR THE ATTRIBUTION OF ADMINISTRATIVE LIABILITY

Article 1

(Subjects)

1. This Legislative Decree governs the liability of entities for administrative offences arising from crimes.

2. Its provisions apply both to entities having legal status and to companies and associations without legal status.

3. They do not apply to the State, local and regional authorities, other non-economic public bodies and bodies performing functions of constitutional importance.

Article 2

(Principle of legality)

1. The entity cannot be held liable for an act constituting an offence if its administrative liability in respect of that offence and the relevant sanctions are not expressly provided for by a law that came into force before the offence was committed.

Article 3

(Succession of laws)

1. The entity cannot be held liable for an act which, according to a subsequent law, no longer constitutes an offence or in relation to which the administrative liability of the entity is no longer provided for, and, if there has been a conviction, its execution and legal effects cease.

2. If the law in force at the time the offence was committed and subsequent laws are different, the law whose provisions are more favourable applies, unless an irrevocable ruling has been handed down.

3. The provisions of paragraphs 1 and 2 do not apply if the laws are exceptional or temporary in nature.

Article 4

(Offences committed abroad)

1. In the cases and under the conditions laid down in Articles 7, 8, 9 and 10 of the Criminal Code, entities having their headquarters in the territory of the State shall also be liable in respect of offences committed abroad, provided that the State of the place where the act was committed does not prosecute them.

2. In cases where the law provides that the guilty party is punished at the request of the Minister of Justice, proceedings are brought against the entity only if the request is also made against the latter.

Article 5

(Liability of the entity)

1. The entity is liable for offences committed in its interest or to its advantage:

a) by individuals who hold positions of representation, administration or management of the entity or of one of its organisational units with financial and functional autonomy as well as by individuals who exercise, including *de facto*, the management and control of the entity;

b) by individuals subject to the direction or supervision of one of the persons referred to in letter (a).

2. The entity is not liable if the individuals indicated in paragraph 1 acted exclusively in their own interest or in the interest of third parties.

Article 6

(Individuals in top management positions and organisational models of the entity)

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

a) the management body has adopted and effectively implemented, prior to the commission of the offence, organisational and management models capable of preventing offences of the type that were committed;

b) the task of supervising the operation of and compliance with the models and ensuring that they are kept up to date was entrusted to a body of the entity endowed with independent powers of initiative and control;

c) the individuals committed the offence by fraudulently eluding the organisation and management models;

d) there was no omitted or insufficient supervision by the body referred to in letter (b).

2. In connection with the extent of the delegated powers and the risk of offences being committed, the models referred to in letter (a) of paragraph 1 must satisfy the following requirements:

a) identifying the activities within the scope of which offences may be committed;

b) providing for specific protocols aimed at planning the formation and implementation of the entity's decisions in relation to the offences to be prevented;

c) identifying ways of managing financial resources suitable for preventing the commission of offences;

d) providing for information obligations vis-à-vis the body in charge of supervising the functioning of and compliance with the models;

e) introducing a suitable disciplinary system to sanction non-compliance with the measures indicated in the model.

2-bis. The models referred to in letter (a) of paragraph 1 provide for:

a) one or more channels enabling the persons indicated in Article 5, paragraph 1, letters a) and b), to submit, for the protection of the entity's integrity, detailed reports of unlawful conduct, relevant pursuant to this decree and based on precise and consistent factual elements, or of violations of the entity's organisational and management model, of which they have become aware by reason of the functions performed; these channels guarantee the confidentiality of the whistleblower's identity in the management of the report

b) at least one alternative reporting channel capable of ensuring, by computerised means, the confidentiality of the whistleblower 's identity;

c) the prohibition of direct or indirect retaliatory or discriminatory acts against the whistleblower for reasons directly or indirectly linked to the report;

d) in the disciplinary system adopted pursuant to paragraph 2, letter e), penalties for those who violate the measures for the protection of the whistleblower, as well as for those who make reports in an intentional or grossly negligent manner that turn out to be unfounded.

2-ter. The adoption of discriminatory measures against the persons making the reports referred to in paragraph 2-bis may be reported to the National Labour Inspectorate, for the measures falling within its competence, not only by the whistleblower, but also by the trade union organisation indicated by the latter.

2-quater. The retaliatory or discriminatory firing of the whistleblower is null and void. A change of job within the meaning of Article 2103 of the Civil Code, as well as any other retaliatory or discriminatory measure taken against the whistleblower, is also null and void. In the event of disputes concerning the imposition of disciplinary sanctions, or concerning demotions, dismissals, transfers, or subjecting the whistleblower to other organisational measures having a direct or indirect negative impact on working conditions, following the submission of the report, the employer shall have the burden of proving that such measures are based on reasons extraneous to the report.

3. Organisational and management models may be adopted, guaranteeing the requirements set out in paragraph 2, on the basis of codes of conduct drawn up by the associations representing the entities and communicated to the Ministry of Justice, which, in agreement with the competent Ministries, may, within thirty days, make comments on the suitability of the models for preventing offences.

4. In small-size entities, the tasks referred to in letter b) of paragraph 1 may be performed directly by the management body.

4-bis. In corporations, the board of statutory auditors, the supervisory board and the management control committee may perform the functions of the supervisory body referred to in paragraph 1, letter b).

5. In any case, the confiscation of the profit gained by the entity from the offence is ordered, also in the form of equivalent proceeds.

Article 7

(Subjects under the direction of others and organisational models of the entity)

1. In the case provided for in Article 5, paragraph 1, letter b), the entity is liable if the commission of the offence was made possible by failure to comply with management or supervisory obligations.

2. In any case, non-compliance with management or supervisory obligations is excluded if the entity, prior to the commission of the offence, has adopted and effectively implemented an organisation, management and control model capable of preventing offences of the kind that were committed.

3. The model provides, in relation to the nature and size of the organisation as well as the type of activity carried out, for appropriate measures to ensure that the activity is carried out in compliance with the law and in order to promptly detect and eliminate risk situations.

4. Effective implementation of the model requires:

a) a periodic check and possible amendment thereof when significant violations of the requirements are discovered or when changes occur in the organisation or activity;

b) a disciplinary system suitable to punish non-compliance with the measures indicated in the model.

Article 8

(Autonomy of the entity's responsibilities)

1. The entity's liability also exists when:

a) the person committing the offence has not been identified or cannot be charged;

b) the offence is no longer punishable for a reason other than amnesty.

2. Unless the law provides otherwise, no proceedings shall be brought against the entity when an amnesty is granted for an offence for which it is liable and the defendant has waived its application.

3. The entity may decide to waive the amnesty.

SECTION II

GENERAL PENALTIES

Article 9

(Administrative penalties)

1. The penalties for administrative offences arising from a crime are:

a) financial penalties;

b) disqualification penalties;

c) confiscation;

d) publication of the sentence.

2. The disqualification penalties are:

a) disqualification from exercising the activity;

b) the suspension or revocation of authorisations, licences or concessions instrumental to the commission of the offence;

c) the prohibition to enter into contracts with the public administration, except to obtain the performance of a public service;

d) the exclusion from subsidies, financing, contributions or grants and the possible revocation of those already awarded;

e) the ban on advertising goods or services.

Article 10

(Administrative financial penalty)

1. The financial penalty is always applied for administrative offences dependent on a criminal offence.

2. The financial penalty is imposed in shares of not less than one hundred and not more than one thousand.

3. The amount of a share ranges from a minimum of € 258.00 to a maximum of € 1,549.00.

4. Reduced payments are not allowed.

Article 11

(Criteria for calculating the financial penalty)

1. When calculating the amount of the financial penalty, the judge determines the number of shares, taking into account the seriousness of the offence, the extent of the entity's liability and the activity carried out to eliminate or mitigate the consequences of the offence and to prevent the commission of further offences.

2. The amount of the share is set on the basis of the economic and equity conditions of the entity in order to ensure the effectiveness of the penalty.

3. In the cases provided for in Article 12, paragraph 1, the amount of the share is always €103.00.

Article 12

(Cases in which the financial penalty is reduced)

1. The financial penalty is reduced by one half and may not, however, exceed €103,291.00 in the following cases:

a) the person committing the offence did so in his or her own main interest or in the interest of third parties and the entity did not gain any advantage or gained a minimal one from it;

b) the pecuniary damage caused is particularly small;

2. The penalty is reduced by between a third and one half if, prior to the declaration of the opening of the hearing at first instance:

a) the entity has fully compensated for the damage and eliminated the harmful or dangerous consequences of the offence or has in any case worked effectively to do so;

b) an organisational model suited to preventing offences of the kind that were committed was adopted and implemented.

3. In the event that both conditions provided for in the previous paragraph are met, the penalty shall be reduced by one half to two thirds.

4. In any case, the financial penalty may not be less than € 10,329.00.

Article 13

(Disqualification penalties)

1. The disqualification penalties apply in relation to the offences for which they are expressly provided for, when at least one of the following conditions is met:

a) the entity derived a significant profit from the offence and the offence was committed by persons in a top management position or by persons subject to the direction of others when, in this case, the commission of the offence was determined or made easier by serious organisational deficiencies;

b) in case of reiteration of the offences.

2. Without prejudice to the provisions of Article 25, paragraph 5, the disqualification penalties shall last for a period of at least three months and not more than two years.

3. The disqualification penalties shall not apply in the cases provided for in Article 12, paragraph 1.

Article 14

(Selection criteria of disqualification penalties)

1. Disqualification penalties are aimed at the specific activity to which the offence committed by the entity refers. The judge determines their type and duration based on the criteria indicated in Article 11, taking into account the suitability of individual penalties to prevent offences of the type that were committed.

2. The prohibition to enter into contracts with the public administration may also be limited to certain types of contracts or to certain administrations. Prohibition from exercising an activity entails the suspension or revocation of authorisations, licences or concessions functional to the performance of the activity.

3. If necessary, disqualification penalties may be applied jointly.

4. The prohibition from exercising the activity applies only when the imposition of other disqualification penalties turns out to be inadequate.

Article 15

(Court-appointed receiver)

1. If the prerequisites exist for the application of a disqualification penalty that results in the interruption of the entity's activity, the judge, instead of applying the penalty, orders the continuation of the entity's activity by a receiver for a period equal to the duration of the disqualification penalty that would have been applied, when at least one of the following conditions is met:

a) the entity carries out a public service or a service of public necessity the interruption of which may cause serious harm to the community;

b) the interruption of the entity's activity may, in view of its size and the economic conditions of the area in which it is located, have significant negative effects on employment.

b-bis) the activity is carried out in industrial plants or parts thereof declared to be of national strategic interest pursuant to Article 1 of Law Decree no. 207 of 3 December 2012, converted, with amendments, by Law no. 231 of 24 December 2012.

In the case of companies that, after the commission of the offences giving rise to the application of the penalty, have been admitted to extraordinary administration, even on a temporary basis pursuant

to Article 1 of Law Decree no. 187 of 5 December 2022, the continuation of the activity is entrusted to the receiver already appointed as part of the extraordinary administration procedure.

2. In the ruling that orders the continuation of the activity, the judge indicates the duties and powers of the receiver, taking into account the specific activity during which the offence was committed by the entity.

3. Within the framework of the duties and powers indicated by the judge, the receiver oversees the adoption and effective implementation of organisational and control models suitable for preventing offences of the kind that were committed. The receiver may not perform acts of extraordinary administration without the judge's authorisation.

4. Any profit resulting from the continuation of the activity shall be confiscated.

5. The continuation of the activity by the receiver cannot be ordered when the interruption of the activity is the result of the definitive application of a disqualification penalty.

Article 16

(Disqualification penalties applied on a definitive basis)

1. A definitive disqualification from exercising the activity may be ordered if the entity has derived a significant profit from the offence and has already been sentenced, at least three times in the last seven years, to temporary disqualification from exercising its activity.

2. The judge may apply to the entity, on a definitive basis, the penalty of disqualification from contracting with the public administration or the prohibition to advertise goods or services when it has already been sentenced to the same penalty at least three times in the last seven years.

3. If the entity or one of its organisational units is permanently used for the sole or predominant purpose of enabling or facilitating the commission of offences for which it is held liable, the entity shall always be permanently banned from exercising its activity and the provisions of Article 17 shall not apply.

Article 17

(Remediation of the consequences of the offence)

1. Without prejudice to the application of financial penalties, disqualification penalties do not apply when, prior to the declaration of the opening of the hearing at first instance, the following conditions are met:

a) the entity fully compensated for the damage and eliminated the harmful or dangerous consequences of the offence or has in any case effectively worked to do so;

b) the entity eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models capable of preventing offences of the kind that were committed;

c) the entity made available the profit obtained for the purposes of confiscation.

1-bis. In any case, disqualification penalties may not be applied when they jeopardise the continuity of the activity carried out at industrial plants or parts thereof declared to be of national strategic interest pursuant to Article 1 of Law Decree no. 207 of 3 December 2012, converted, with amendments, by Law no. 231 of 24 December 2012, if the entity eliminated the organisational deficiencies that led to the offence through the adoption and implementation of organisational models suitable for preventing offences of the kind that were committed. The organisational model is always considered suitable for preventing offences of the kind that were committed when, as part of the procedure for the recognition of national strategic interest, measures were adopted to achieve, also through the adoption of organisational models, the necessary balance between the requirements of continuity of the production activity and safeguarding employment and the protection of safety in the workplace, health, the environment and any other legal assets damaged by the offences committed.

Article 18

(Publication of the sentence of conviction)

1. The publication of the sentence of conviction may be ordered when a disqualification penalty is applied to the entity.

2. The publication of the sentence takes place pursuant to Article 36 of the Criminal Code as well as by affixing it in the municipality where the entity has its head office.

3. The publication of the sentence is carried out at the care of the court clerk's office of the judge, at the entity's expense.

Article 19

(Confiscation)

1. With a sentence of conviction, the confiscation of the price or profit of the offence is always ordered against the entity, except for the part that can be returned to the damaged party. The above is without prejudice to the rights acquired by third parties in good faith.

2. Where it is not possible to carry out confiscation pursuant to paragraph 1, it can be made of sums of money, goods or other utilities of equivalent value to the price or profit of the offence.

Article 20

(Repeated offending)

1. Repeated offending occurs when the entity, already convicted on a definite basis at least once for an offence, commits another offence within five years following the aforementioned definitive conviction.

Article 21

(Multiple offences)

1. When the entity is liable in connection with multiple offences committed with a single action or omission or committed in the performance of the same activity and before a sentence, even if not final, has been passed for one of them, the financial penalty prescribed for the most serious offence is applied, increased by up to threefold. As a result of said increase, the amount of the financial penalty may not, however, exceed the sum of the penalties applicable for each offence.

2. In the cases provided for in paragraph 1, when the conditions for the application of disqualification penalties are met in relation to one or more offences, the penalty prescribed for the most serious offence shall be applied.

Article 22

(Statute of Limitations)

1. Administrative penalties are time-barred within five years from the date on which the offence was committed.

2. A request for the application of precautionary disqualification measures and the contestation of the administrative offence pursuant to Article 59 interrupt the statute of limitations.

3. Due to the interruption, a new limitation period shall begin.

4. If the interruption occurred through the contestation of the administrative offence dependent on a crime, the statute of limitations does not run until the moment when the sentence defining the judgement becomes *res judicata*.

Article 23

(Failure to comply with disqualification penalties)

1. Anyone who, while carrying out the activity of the entity to which a disqualification penalty or precautionary measure has been applied, violates the obligations or prohibitions relating to such penalties or measures, shall be punished by imprisonment for a period of between six months and three years.

2. In the case referred to in paragraph 1, the administrative financial penalty of between two hundred and six hundred shares and the confiscation of the profit, pursuant to Article 19 shall be applied to the entity in whose interest or to whose advantage the offence was committed.

3. If the entity derived a significant profit from the offence referred to in paragraph 1, the disqualification penalties, even different from those previously imposed, shall be applied.

SECTION III

ADMINISTRATIVE LIABILITY FOR OFFENCES

Article 24

(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 supplies)

1. In connection with the commission of the offences referred to in Articles 316-bis, 316-ter, 356, 640, paragraph 2, no. 1, 640-bis and 640-ter of the Criminal Code, if committed to the detriment of the State or of another public body or of the European Union, a financial penalty of up to five hundred shares shall be applied to the entity.

2. If, following the commission of the offences referred to in paragraph 1, the entity obtained a significant profit or incurred a particularly serious loss, a financial penalty of two hundred to six hundred shares shall be applied.

2-bis. The penalties provided for in the preceding paragraphs in relation to the commission of the offence referred to in Article 2 of Law no. 898 of 23 December 1986 shall be applied to the entity.

3. In the cases provided for in the preceding paragraphs, the disqualification penalties provided for in Article 9, paragraph 2, letters c), d) and e), shall be applied.

Article 24-bis

(Computer crimes and unlawful processing of data)

1. In connection with the commission of the offences referred to in Articles 615-ter, 617-quater, 617-quinquies, 635-bis, 635-ter, 635-quater and 635-quinquies of the Criminal Code, a financial penalty of between one hundred and five hundred shares shall be applied to the entity.

2. In connection with the commission of the offences referred to in Articles 615-quater and 615-quinquies of the Criminal Code, a financial penalty of up to three hundred shares shall be applied to the entity.

3. In connection with the commission of the crimes set forth in Articles 491-bis and 640-quinquies of the Criminal Code, with the exception of the provisions of Article 24 of this Decree for cases of computer fraud to the detriment of the State or other public body, and of the crimes set forth in Article 1, paragraph 11 of Law Decree no. 105 of 21 September 2019, a financial penalty of up to four hundred shares shall be applied to the entity.

4. In the cases of conviction for one of the crimes indicated in paragraph 1, the disqualification penalties provided for in Article 9, paragraph 2, letters a), b) and e) shall be applied. In cases of

conviction for one of the offences indicated in paragraph 2, the disqualification penalties provided for in Article 9, paragraph 2, letters b) and e) shall be applied. In cases of conviction for one of the offences indicated in paragraph 3, the disqualification penalties provided for in Article 9, paragraph 2, letters c), d) and e) shall be applied.

Article 24-ter

(Organised crime)

1. In connection with the commission of any of the offences referred to in Articles 416, paragraph 6, 416-bis, 416-ter and 630 of the Criminal Code, offences committed by availing oneself of the conditions of the aforementioned Article 416-bis or in order to facilitate the activities of the associations referred to in the same Article, as well as the offences referred to in Article 74 of the Consolidated Act referred to in Presidential Decree no. 309 of 9 October 1990, the financial penalty of four hundred to one thousand shares shall be applied.

2. In connection with the commission of any of the offences referred to in Article 416 of the Criminal Code, with the exception of paragraph 6, or in Article 407, paragraph 2, letter a), number 5), of the Code of Criminal Procedure, a financial penalty of between three hundred and eight hundred shares shall be applied.

3. In cases of conviction for one of the offences referred to in paragraphs 1 and 2, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied for a period of at least one year.

4. If the entity or one of its organisational units is permanently used for the sole or prevalent purpose of enabling or facilitating the commission of the offences indicated in paragraphs 1 and 2, the penalty of definitive disqualification from exercising the activity pursuant to Article 16, paragraph 3 shall be applied.

Article 25

(Embezzlement, extortion, undue inducement to give or promise benefits, bribery and abuse of office)

1. In connection with the commission of the offences referred to in Articles 318, 321, 322, paragraphs 1 and 3, and 346-bis of the Criminal Code, a financial penalty of up to two hundred shares shall be applied. The same penalty shall be applied when the act harms the financial interests of the European Union, in relation to the commission of the offences referred to in Articles 314, paragraph 1, 316 and 323 of the Criminal Code.

2. In connection with the commission of the offences referred to in Articles 319, 319-ter, paragraph 1, 321, 322, paragraphs 2 and 4, of the Criminal Code, a financial penalty of two hundred to six hundred shares shall be applied to the entity.

3. In connection with the commission of the offences referred to in Articles 317, 319, aggravated pursuant to Article 319-bis when the entity obtained a significant profit from the offence, 319-ter,

paragraph 2, 319-quater and 321 of the Criminal Code, the financial penalty of three hundred to eight hundred shares shall be applied to the entity.

4. The financial penalties provided for the offences referred to in paragraphs 1 to 3 shall be applied to the entity even when such offences were committed by the persons indicated in Articles 320 and 322-bis.

5. In the cases of conviction for one of the offences indicated in paragraphs 2 and 3, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied for a duration of at least four years and not more than seven years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter a), and for a duration of at least two years and not more than four years, if the offence was committed by one of the persons referred to in Article 5, paragraph 1, letter b).

5-bis. If, prior to the first instance sentence, the entity effectively took steps to prevent the criminal activity from having further consequences, to ensure the evidence of the offences and the identification of the persons who committed them or the seizure of the sums or other benefits transferred, and eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models capable of preventing offences of the kind that were committed, the disqualification penalties shall have the duration established in Article 13, paragraph 2.

Article 25-bis

(Forgery of money, public credit cards, revenue stamps and instruments or identifying marks)

1. In connection with the commission of the offences provided for in the criminal code concerning forgery of money, public credit cards, revenue stamps and instruments or identifying marks, the following financial penalties shall be applied to the entity:

a) for the crime referred to in Article 453, a financial penalty from three hundred to eight hundred shares;

b) for the crimes referred to in Articles 454, 460 and 461, a financial penalty of up to five hundred shares;

c) for the crime referred to in Article 455, the financial penalties set forth in letter a), in relation to Article 453, and in letter b), in relation to Article 454, reduced by one third to one half;

d) for the crimes referred to in Article 457 and Article 464, paragraph 2, financial penalties of up to two hundred shares;

e) for the crime referred to in Article 459, the financial penalties provided for in letters a), c) and d) reduced by one third;

f) for the crime referred to in Article 464, paragraph 1, a financial penalty of up to three hundred shares;

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

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

Article 25-bis1

(Crimes against industry and trade)

1. In connection with the commission of crimes against industry and trade provided for in the criminal code, the following financial penalties shall be applied to the entity:

a) for the crimes referred to in Articles 513, 515, 516, 517, 517-ter and 517-quater, a financial penalty of up to five hundred shares;

b) for the crimes referred to in Articles 513-bis and 514, a financial penalty of up to eight hundred shares.

2. In the case of conviction for the crimes referred to in letter b) of paragraph 1, the disqualification penalties provided for in Article 9, paragraph 2 shall be applied to the entity.

Article 25-ter

(Corporate offences)

(Pursuant to Article 39, Paragraph 5 of Law no. 262 of 28 December 2005 the financial penalties provided for in this Article are doubled)

1. In connection with corporate offences provided for in the Civil Code, the following financial penalties shall be applied to the entity:

a) for the crime of false corporate communications set forth in Article 2621 of the Civil Code, a financial penalty from two hundred to four hundred shares;

a-bis) for the crime of false corporate communications provided for in Article 2621-bis of the Civil Code, a financial penalty of one hundred to two hundred shares;

b) for the crime of false corporate communications provided for in Article 2622 of the Civil Code, a financial penalty of four hundred to six hundred shares;

d) for the crime of false information in prospectuses, provided for in Article 2623, paragraph 1, of the Civil Code, a financial penalty of one hundred to one hundred and thirty shares;

e) for the crime of false reporting in prospectuses, provided for in Article 2623, paragraph 2, of the Civil Code, a financial penalty of two hundred to three hundred and thirty shares;

f) for the crime of false reporting or communications by external auditing firms, provided for in Article 2624, paragraph 1 of the Civil Code, a financial penalty of one hundred to one hundred and thirty shares;

g) for the crime of false reporting or communication by external auditing firms, provided for in Article 2624, paragraph 2, of the Civil Code, a financial penalty of two hundred to four hundred shares;

h) for the crime of obstructing controls, provided for in Article 2625, paragraph 2, of the Civil Code, a financial penalty of one hundred to one hundred and eighty shares;

i) for the crime of false formation of share capital, provided for in Article 2632 of the Civil Code, a financial penalty of one hundred to one hundred and eighty shares;

l) for the crime of undue return of capital, provided for in Article 2626 of the Civil Code, a financial penalty of one hundred to one hundred and eighty shares;

m) for the crime of illegal allocation of profits and reserves, provided for in Article 2627 of the Civil Code, a financial penalty of one hundred to one hundred and thirty shares;

n) for the crime of unlawful transactions involving shares or quotas of the company or of the parent company, provided for in Article 2628 of the Civil Code, a financial penalty of one hundred to one hundred and eighty shares;

o) for the crime of transactions to the detriment of creditors, provided for in Article 2629 of the Civil Code, a financial penalty of one hundred and fifty to three hundred and thirty shares;

p) for the crime of improper distribution of corporate assets by liquidators, provided for in Article 2633 of the Civil Code, a financial penalty of one hundred and fifty to three hundred and thirty shares;

q) for the crime of unlawful influence on the shareholders' meeting, provided for in Article 2636 of the Civil Code, a financial penalty of one hundred and fifty to three hundred and thirty shares;

r) for the crime of market rigging, provided for in Article 2637 of the Civil Code and for the crime of failure to disclose a conflict of interest provided for in Article 2629-bis of the Civil Code, a financial penalty of two hundred to five hundred shares;

s) for the crimes of hindering public supervisory authorities from exercising their functions, provided for in Article 2638, paragraphs 1 and 2, of the Civil Code, a financial penalty of two hundred to four hundred shares;

s-bis) for the crime of corruption between private individuals, in the cases set out in the paragraph 3 of Article 2635 of the Civil Code, a financial penalty of four hundred to six hundred shares and, in the cases of instigation set out in paragraph 1 of Article 2635-bis of the Civil Code, a financial penalty of two hundred to four hundred shares. The disqualification penalties provided for in Article 9, paragraph 2 shall also apply.

3. If, as a result of the commission of the crimes referred to in paragraph 1, the entity obtained a significant profit, the financial penalty is increased by one third.

Article 25-quater

(Crimes committed for the purposes of terrorism or subversion of the democratic order)

1. In connection with the commission of crimes for the purposes of terrorism or subversion of the democratic order, provided for by the criminal code and by special laws, the following financial penalties shall be applied to the entity:

a) if the crime is punishable by imprisonment of less than ten years, a financial penalty of two hundred to seven hundred shares;

b) if the crime is punished with imprisonment of not less than ten years or with life imprisonment, a financial penalty of four hundred to one thousand shares.

2. In cases of conviction for one of the crimes referred to in paragraph 1, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied for a period of at least one year.

3. If the entity or one of its organisational units is permanently used for the sole or predominant purpose of allowing or facilitating the commission of the crimes indicated in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to Article 16, paragraph 3 shall be applied.

4. The provisions of paragraphs 1, 2 and 3 shall also apply in relation to the commission of crimes, other than those referred to in paragraph 1, which are in any case committed 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-quarter.1

(Female genital mutilation practices)

1. In connection with the commission of the crimes set forth in Article 583-bis of the Criminal Code, the financial penalty of three-hundred to seven-hundred shares and the disqualification penalties set forth in Article 9(2) for a period of no less than one year shall be applied to the entity in whose structure the crime was committed. In the case of an accredited private body, accreditation is also revoked.

2. If the entity or one of its organisational units is permanently used for the sole or main purpose of allowing or facilitating the commission of the crimes set out in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to Article 16, paragraph 3 shall be applied.

Article 25-quinquies

(Crimes against the individual)

1. In connection with the commission of the offences provided for in Section I of Chapter III of Title XII of Book II of the Criminal Code, the following financial penalties shall be applied to the entity:

a) for the crimes referred to in Articles 600, 601, 602 and 603-bis, a financial penalty of four hundred to one thousand shares;

b) for the crimes referred to in Article 600-bis, paragraph 1, Article 600-ter, paragraphs 1 and 2, even if they relate to pornographic material referred to in Article 600-quater1, and Article 600-quinquies, a financial penalty of three hundred to eight hundred shares;

c) for the crimes referred to in Article 600-bis, paragraph 2, Article 600-ter, paragraph 3 and 4, and Article 600-quater, even if they relate to pornographic material referred to in Article 600-quarter.1, as well as for the crime referred to in Article 609-undecies, a financial penalty of two hundred to seven hundred shares.

2. In cases of conviction for one of the offences referred to in paragraph 1, letters a) and b), the disqualification penalties provided for in Article 9, paragraph 2, shall be applied for a period of not less than one year.

3. If the entity or one of its organisational units is permanently used for the sole or predominant purpose of allowing or facilitating the commission of the offences indicated in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to Article 16, paragraph 3 shall be applied.

Article 25-sexies

(Market abuse)

1. In connection with the offences of insider trading and market rigging set forth in Part V, Title I bis, Chapter II of the Consolidated Act referred to in Legislative Decree no. 58 of 24 February 1998, a financial penalty of four hundred to one thousand shares shall be applied to the entity.

2. If, as a result of the commission of the offences referred to in paragraph 1, the product or profit obtained by the entity is of a significant amount, the penalty is increased up to ten times such product or profit.

Article 25-septies

(Manslaughter or serious or very serious personal injury in violation of rules on the protection of health and safety in the workplace)

1. In connection with the crime referred to in Article 589 of the Criminal Code, committed in breach of Article 55, paragraph 2, of the Legislative Decree implementing the authority referred to in Law no. 123 of 3 August 2007 on workplace health and safety, a financial penalty of 1,000 shares shall be applied. In the event of conviction for the crime referred to in the previous sentence, the disqualification penalties referred to in Article 9, paragraph 2, shall be 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, in connection with the crime referred to in Article 589 of the Criminal Code, committed in breach of the rules on the protection of health and

safety at work, a financial penalty of no less than 250 shares and no more than 500 shares shall be applied. In the event of conviction for the crime referred to in the previous sentence, the disqualification penalties referred to in Article 9, paragraph 2, shall be applied for a period of no less than three months and not more than one year.

3. In connection with the crime referred to in Article 590, paragraph 3, of the Criminal Code, committed in breach of the rules on the protection of health and safety at work, a financial penalty not exceeding 250 shares shall be applied. In the event of conviction for the crime referred to in the previous sentence, the disqualification penalties referred to in Article 9(2) shall be applied for a period of not more than six months.

Article 25-octies

(Receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, and self-money laundering)

1. In connection with the offences referred to in Articles 648, 648-bis , 648-ter and 648-ter.1 of the Criminal Code, the entity is subject to a financial penalty of 200 to 800 shares. In the event that the money, goods or other benefits originate from an offence for which a maximum term of imprisonment of more than five years is established, a financial penalty of 400 to 1,000 shares shall be applied.

2. In cases of conviction for one of the crimes referred to in paragraph 1, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied to the entity 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, having heard the opinion of the FIU (Financial Information Unit", shall make the comments set out in Article 6 of Legislative Decree no. 231 of 8 June 2001.

Article 25 octies.1

(Crimes relating to non-cash payment instruments)

1. In connection with the commission of crimes provided for in the criminal code concerning non-cash payment instruments, the following financial penalties shall be applied to the entity:

a) for the crime referred to in Article 493-ter, a financial penalty of 300 to 800 shares;

b) for the crime referred to in Article 493-quater and for the crime referred to in Article 640-ter, in the case aggravated by the carrying out of a transfer of money, monetary value or virtual currency, a financial penalty of up to 500 shares.

2. Unless the act constitutes another administrative offence punishable more severely, in connection with the commission of any other crime against public faith, against property or which in any case offends property provided for in the criminal code, when it concerns non-cash payment instruments, the following financial penalties shall be applied to the entity:

a) if the crime is punished by imprisonment of less than ten years, a financial penalty of up to 500 shares;

b) if the crime is punished by a term of imprisonment of not less than ten years, a financial penalty of 300 to 800 shares.

3. In cases of conviction for one of the crimes referred to in paragraphs 1 and 2, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied to the entity.

Article 25-novies

(Crimes relating to copyright infringement)

1. In connection with the commission of the offences provided for in Article 171, paragraph 1, letter a-bis), and paragraph 3, Article 171-bis, 171-ter, 171-septies and 171-octies of Law no. 633 of 22 April 1941, the financial penalty of up to five hundred shares shall be applied to the entity.

2. In the case of conviction for the offences referred to in paragraph 1, the disqualification penalties provided for in Article 9, paragraph 2 shall be applied to the entity for a period of not more than one year. The above without prejudice to the provisions of Article 174-quinquies of the aforementioned Law no. 633 of 1941.

Article 25-decies

(Inducement not to make statements or to make false statements to judicial authorities)

1. In connection with the commission of the crime referred to in Article 377-bis of the Criminal Code, a financial penalty of up to five hundred shares shall be applied to the entity

Article 25-undecies

(Environmental offences)

1. In connection with the commission of offences provided for in the Criminal Code, the following financial penalties shall be applied to the entity:

a) for the violation of Article 452-bis, a financial penalty of two hundred and fifty to six hundred shares;

b) for the violation of Article 452-quater, a financial penalty of four hundred to eight hundred shares;

c) for the violation of Article 452-quinquies, a financial penalty of two hundred to five hundred shares;

d) for aggravated ancillary crimes pursuant to Article 452-octies, a financial penalty of three hundred to one thousand shares;

e) for the crime of trafficking in and abandonment of highly radioactive material pursuant to Article 452-sexies, a financial penalty of two hundred and fifty to six hundred shares;

f) for the violation of Article 727-bis, a financial penalty of up to two hundred and fifty shares;

g) for the violation of Article 733-bis, a financial penalty of one hundred and fifty to two hundred and fifty shares.

1-bis. In the cases of conviction for the offences referred to in paragraph 1, letters a) and b), of this Article, the disqualification penalties provided for in Article 9 shall be applied, in addition to the financial penalties provided for therein, for a period of not more than one year for the offence referred to in the aforementioned letter a).

2. In connection with the commission of the offences set forth in Legislative Decree no. 152 of 3 April 2006, the following financial penalties shall be applied to the entity:

a) for the offences referred to in Article 137:

1) for the violation of paragraphs 3, 5, first sentence, and 13, a financial penalty of one hundred and fifty to two hundred and fifty shares;

2) for the violation of paragraphs 2, 5, second sentence, and 11, a financial penalty of two hundred to three hundred shares.

b) for the offences referred to in Article 256:

1) for the violation of paragraphs 1, letter a), and 6, first sentence, a financial penalty of up to two hundred and fifty shares;

2) for the violation of paragraphs 1, letter b), 3, first sentence, and 5, a financial penalty of one hundred and fifty to two hundred and fifty shares;

3) for the violation of paragraph 3, second sentence, a financial penalty of two hundred to three hundred shares;

c) for the offences referred to in Article 257:

1) for the violation of paragraph 1, a financial penalty of up to two hundred and fifty shares;

2) for the violation of paragraph 2, a financial penalty of one hundred and fifty to two hundred and fifty shares;

d) for the violation of Article 258, paragraph 4, second sentence, a financial penalty of one hundred and fifty to two hundred and fifty shares;

e) for the violation of Article 259, paragraph 1, a financial penalty one hundred and fifty to two hundred and fifty shares;

f) for the crime referred to in Article 260 (reference to be understood as referring to Article 452-quaterdecies of the Criminal Code pursuant to Article 7 of Legislative Decree no. 21 of 1 March 2018), a financial penalty of three hundred to five hundred shares, in the case provided for in paragraph 1 and of four hundred to eight hundred shares in the case provided for in paragraph 2;

g) for the violation of Article 260-bis, a financial penalty of one hundred and fifty to two hundred and fifty shares in the case provided for in paragraphs 6, 7, second and third sentences, and 8, first sentence, and a financial penalty of two hundred to three hundred shares in the case provided for in paragraph 8, second sentence;

h) for the violation of Article 279, paragraph 5, a financial penalty of up to two hundred and fifty shares.

3. In connection with the commission of the offences provided for by Law no. 150 of 7 February 1992, the following financial penalties shall be applied to the entity:

a) for the violation of Articles 1, paragraph 1, 2, paragraphs 1 and 2, and 6, paragraph 4, a financial penalty of up to two hundred and fifty shares;

b) for the violation of Article 1, paragraph 2, a financial penalty of one hundred and fifty to two hundred and fifty shares;

c) for offences under the Criminal Code referred to in Article 3-bis, paragraph 1 of the same Law no. 150 of 1992, respectively:

1) a financial penalty of up to two hundred and fifty shares, in case of commission of offences for which the maximum penalty is a term of imprisonment not exceeding one year;

2) a financial penalty of one hundred and fifty to two hundred and fifty shares, in case of commission of offences for which the maximum penalty is a term of imprisonment not exceeding two years;

3) a financial penalty of two hundred to three hundred shares, in case of commission of offences for which the maximum penalty is a term of imprisonment not exceeding three years;

4) a financial penalty of three hundred to five hundred shares, in case of commission of offences for which the maximum penalty is a term of imprisonment of more than three years.

4. In connection with the commission of the offences provided for in Article 3, paragraph 6, of Law no. 549 of 28 December 1993, a financial penalty of one hundred and fifty to two hundred and fifty shares shall be applied to the entity.

5. In connection with the commission of the offences set out in Legislative Decree no. 202 of 6 November 2007, the following financial penalties shall be applied to the entity:

a) for the offence referred to in Article 9, paragraph 1, a financial penalty of up to two hundred and fifty shares;

b) for the crimes referred to in Articles 8, paragraph 1, and 9, paragraph 2, a financial penalty of one hundred and fifty to two hundred and fifty shares;

c) for the offence referred to in Article 8, paragraph 2, a financial penalty of two hundred to three hundred shares.

6. The penalties provided for in paragraph 2, letter b) shall be reduced by half in the case of the commission of the offence provided for in Article 256, paragraph 4, of Legislative Decree no. 152 of 3 April 2006.

7. In cases of conviction for the offences referred to in paragraph 2, letters a), no. 2), b), no. 3), and f), and in paragraph 5, letters b) and c), the disqualification penalties provided for in Article 9, paragraph 2, of Legislative Decree no. 231 of 8 June 2001 shall be applied for a period of not more than six months.

8. If the entity or one of its organisational units is stably used for the sole or predominant purpose of allowing or facilitating the commission of the offences referred to in Article 260 of Legislative Decree no. 152 of 3 April 2006 (reference to be understood as referring to Article 452-quaterdecies of the Criminal Code pursuant to Article 7 of Legislative Decree no. 21 of 1 March 2018), and Article 8 of Legislative Decree no. 202 of 6 November 2007, no. 202, the penalty of definitive disqualification from exercising the activity pursuant to Article 16, paragraph 3 of Legislative Decree no. 202 of 6 November 2007 shall be applied.

Article 25-duodecies

(Employment of illegally staying third-country nationals)

1. In connection with the commission of the offence referred to in Article 22, paragraph 12-bis of Legislative Decree no. 286 of 25 July 1998, a financial penalty of one hundred to two hundred shares, within the limit of €150,000.00, shall be applied to the entity.

1-bis. In connection with the commission of the offences referred to in Article 12, paragraphs 3, 3-bis and 3-ter, of the Consolidated Act referred to in Legislative Decree no. 286 of 25 July 1998, as subsequently amended, the entity shall be punished with a financial penalty of four hundred to one thousand shares.

1-ter. In connection with the commission of the offences referred to in Article 12, paragraph 5, of the Consolidated Act referred to in Legislative Decree no. 286 of 25 July 1998, as subsequently amended, the entity is punishable with a financial penalty of one hundred to two hundred shares.e.

1-quater. In cases of conviction for the offences referred to in paragraphs 1-bis and 1-ter of this Article, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied for a period of at least one year.

Article 25-terdecies

(Racism and xenophobia)

1. In connection with the commission of the offences referred to in Article 3, paragraph 3-bis, of Law no. 654 of 13 October 1975 (reference to be understood as referring to Article 604-bis of the Criminal

Code pursuant to Article 7 of Legislative Decree no. 21 of 1 March 2018), the financial penalty of two hundred to eight hundred shares shall be applied to the entity.

2. In cases of conviction for the offences referred to in paragraph 1, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied to the entity for a period of at least one year.

3. If the entity or one of its organisational units is permanently used for the sole or predominant purpose of allowing or facilitating the commission of the offences indicated in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to Article 16, paragraph 3 shall be applied.

Article 25-quaterdecies

(Fraud in sports competitions, unlawful gaming or betting and gambling by means of prohibited devices)

1. In connection with the commission of the offences referred to in Articles 1 and 4 of Law no. 401 of 13 December 1989, the following financial penalties shall be applied to the entity:

a) for the crimes, a financial penalty of up to five hundred shares;

b) for fines, a financial penalty of up to two hundred and sixty shares.

2. In cases of conviction for one of the offences referred to in paragraph 1, letter a) of this Article, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied for a period of at least one year.

Article 25-quinquiesdecies

(Tax-related offences)

1. In connection with the commission of the offences provided for in Legislative Decree no. 74 of 10 March 2000, the following financial penalties shall be applied to the entity:

a) for the crime of fraudulent declaration by use of invoices or other documents for non-existent transactions, provided for in Article 2, paragraph 1, the financial penalty of up to five hundred shares;

b) for the crime of fraudulent declaration by use of invoices or other documents for non-existent transactions, provided for in Article 2, paragraph 2-bis, the financial penalty of up to four hundred shares;

c) for the crime of fraudulent declaration by means of other devices, provided for in Article 3, a financial penalty of up to five hundred shares;

d) for the crime of issuing invoices or other documents for non-existent transactions, provided for in Article 8, paragraph 1, a financial penalty of up to five hundred shares;

e) for the crime of issuing invoices or other documents for non-existent transactions, provided for in Article 8, paragraph 2-bis, a financial penalty of up to four hundred shares;

f) for the crime of concealment or destruction of accounting documents, provided for in Article 10, a financial penalty of up to four hundred shares;

g) for the crime of fraudulent tax evasion, provided for in Article 11, a financial penalty of up to four hundred shares.

1-bis. In connection with the commission of the offences provided for in Legislative Decree no. 74 of 10 March 2000, when they are committed for the purpose of evading value added tax within the framework of cross-border fraudulent schemes connected to the territory of at least one other Member State of the European Union, from which a total damage equal to or exceeding ten million euro results or may result, the following financial penalties shall be applied to the entity:

a) for the crime of false declaration provided for in Article 4, a financial penalty of up to three hundred shares;

b) for the crime of omitted declaration provided for in Article 5, a financial penalty of up to four hundred shares;

c) for the crime of undue compensation provided for in Article 10-quater, a financial penalty of up to four hundred shares.

2. If, as a result of the commission of the offences indicated in paragraphs 1 and 1-bis, the entity obtained a significant profit, the financial penalty is increased by one third.

3. In the cases provided for in paragraphs 1, 1-bis and 2, the disqualification penalties set out in Article 9, paragraph 2, letters c), d) and e) shall be applied.

Article 25-sexiesdecies

(Smuggling)

1. In connection with the commission of the offences provided for in Presidential Decree no. 43 of 23 January 1973, a financial penalty of up to two hundred shares shall be applied to the entity.

2. When the border duties owed exceed one hundred thousand euro, a financial penalty of up to four hundred shares shall be applied to the entity.

3. In the cases provided for in paragraphs 1 and 2, the disqualification penalties provided for in Article 9, paragraph 2, letters c), d) and e) shall be applied to the entity.

Article 25-septiesdecies

(Crimes against cultural assets)

1. In connection with the commission of the crime envisaged in Article 518-novies of the Criminal Code, a financial penalty of one hundred to four hundred shares shall be applied to the entity.

2. In connection with the commission of the crimes provided for in Articles 518-ter, 518-decies and 518-undecies of the Criminal Code, a financial penalty of two hundred to five hundred shares shall be applied to the entity.

3. In connection with the commission of the offences set forth in Articles 518-duodecies and 518-quaterdecies of the Criminal Code, a financial penalty of three hundred to seven hundred shares shall be applied to the entity.

4. In connection with the commission of the crimes provided for in Articles 518-bis, 518-quater and 518-octies of the Criminal Code, a financial penalty of four hundred to nine hundred shares shall be applied to the entity.

5. In the case of conviction for the crimes referred to in paragraphs 1 to 4, the disqualification penalties provided for in Article 9, paragraph 2, shall be applied to the entity for a period of not more than two years.

Article 25-duodevicies

(Laundering of cultural assets and devastation and looting of cultural and landscape assets)

1. In connection with the commission of the offences provided for in Articles 518-sexies and 518-terdecies of the Criminal Code, a financial penalty of five hundred to one thousand shares shall be applied to the entity.

2. If the entity or one of its organisational units is permanently used for the sole or predominant purpose of allowing or facilitating the commission of the offences set out in paragraph 1, the penalty of definitive disqualification from exercising the activity pursuant to Article 16, paragraph 3, shall be applied.

Article 26

(Attempted crimes)

1. The financial and disqualifications penalties are reduced by one third to one half in relation to the commission, in the form of attempt, of the crimes indicated in this Chapter of the Decree.

2. The entity is not liable when it voluntarily prevents the performance of the action or the realisation of the event.

CHAPTER II

FINANCIAL LIABILITY AND EVENTS AFFECTING 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 of the Code of Criminal Procedure. For this purpose, administrative penalties are the same as financial penalties.

SECTION II

EVENTS AFFECTING THE ENTITY

Article 28

(Transformation of the entity)

1. In the event of transformation, the entity remains liable for offences committed before the date on which the transformation took effect.

Article 29

(Merger of the entity)

1. In the event of a merger, including by incorporation, the resulting entity is liable for the offences for which the merging entities were responsible.

Article 30

(Demerger of the entity)

1. In the event of partial demerger, the demerged entity remains liable for crimes committed before the date on which the demerger took effect, without prejudice to the provisions of paragraph 3.

2. The entities benefiting from the demerger, whether total or partial, are jointly required to pay the financial penalties owed by the demerged entity for offences committed prior to the date from which the demerger took effect. The obligation is limited to the actual value of the net assets transferred to the individual entity, except in the case of an entity to which the branch of activity within which the offence was committed was transferred, even in part.

3. The disqualification penalties relating to the offences indicated in paragraph 2 shall be applied to the entities to which the branch of activity within which the offence was committed has remained or has been transferred, even in part.

Article 31

(Calculation of penalties in case of merger or demerger)

1. If the merger or division took place before the conclusion of the trial, the judge, in calculating the financial penalty pursuant to Article 11, paragraph 2, shall take into account the financial situation and the assets of the entity originally liable.

2. Without prejudice to the provisions of Article 17, the entity resulting from the merger and the entity to which, in the case of a demerger, the disqualification penalty is applicable may ask the court to replace it with the financial penalty if, following the merger or demerger, the condition laid down in Article 17, paragraph 1, letter b) was fulfilled and the further conditions provided for in Article 17, letters a) and c) are met.

3. If the judge grants the request, when rendering the sentence of conviction he may replace the disqualification penalty with a financial penalty of an amount equal to either or two times the amount of the financial penalty applied to the entity for the same offence.

4. This is without prejudice to the entity's right, even in cases of merger or demerger after the conclusion of the trial, to request the conversion of the disqualification penalty into a financial penalty.

Article 32

(Relevance of the merger or demerger for the purposes of reiteration)

1. In cases of the liability of the entity resulting from the merger or beneficiary of the demerger for offences committed after the date on which the merger or demerger took effect, the judge may consider that there was a repeated offence, in accordance with Article 20, also in relation to convictions handed down against the merging entities or the demerged entity for offences committed before that date.

2. In so doing, the judge will take into account the nature of the violations and the activity in the context of which they were committed as well as the characteristics of the merger or demerger.

3. With regard to the entities benefiting from the demerger, reiteration 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 company)

1. In the event of transfer of the company in whose activity the offence was committed, the transferee is jointly liable, subject to the benefit of prior execution of the transferor and within the limits of the value of the company, to pay the financial penalty.

2. The transferee's obligation is limited to the financial penalties resulting from the mandatory accounting books, or due for administrative offences of which the transferee was in any case aware.

3. The provisions of this Article also apply in the case of the transfer of a business.

CHAPTER III

PROCEDURE FOR THE ASSESSMENT AND APPLICATION OF ADMINISTRATIVE PENALTIES

SECTION I

GENERAL PROVISIONS

Article 34

(Applicable procedural rules)

1. For proceedings relating to administrative offences arising from a crime, the provisions of this Chapter and, in so far as they are compatible, those of the Code of Criminal Procedure and of Legislative Decree no. 271 of 28 July 1989 shall be observed.

Article 35

(Extension of the legislation to which the defendant is subject)

1. The procedural rules to which the defendant is subject are also applied to the entity, where compatible.

SECTION II

SUBJECTS, JURISDICTION AND COMPETENCE

Article 36

(Powers of the criminal judge)

1. The competence to hear administrative offences committed by the entity belongs to the criminal judge responsible for the offences on which they depend.

2. The provisions on the composition of the court and the related procedural provisions relating to the offences from which the administrative offence arises shall be observed for the proceedings to establish the administrative offence of the entity.

Article 37

(Cases of inadmissibility)

1. The administrative offence of the entity is not investigated when criminal proceedings cannot be commenced or continued against the person who committed the offence due to the lack of a condition of prosecution.

Article 38

(Joinder and separation of proceedings)

1. The proceedings for the administrative offence committed by the entity are joined to the criminal proceedings brought against the person who committed the crime from which the offence arises.

2. The administrative offence of the entity is prosecuted separately only when:

a) a stay of proceedings was ordered pursuant to Article 71 of the Code of Criminal Procedure;

b) the proceedings were finalised by an abbreviated trial or by the application of the penalty pursuant to Article 444 of the Code of Criminal Procedure, or a criminal decree of conviction was issued;

c) compliance with procedural provisions makes it necessary.

Article 39

(Representation of the entity)

1. The entity takes part in criminal proceedings with its legal representative, unless the latter is charged with the crime\ from which the administrative offence arises.

2. The entity that wishes to take part in the proceedings enters an appearance by submitting to the clerk's office of the court in question, a declaration containing, under penalty of inadmissibility:

a) the name of the entity and the details of its legal representative;

b) the name and surname of the defending counsel and information on the power of attorney;

c) the defending counsel's signature;

d) the declaration or election of domicile.

3. The power of attorney, granted in the forms provided for in Article 100, paragraph 1, of the Code of Criminal Procedure, shall be lodged with the public prosecutor's office or with the court ‘s registry, or shall be presented at the hearing together with the declaration referred to in paragraph 2.

4. When the legal representative is not present, the constituted entity is represented by the defending counsel.

Article 40

(Court-appointed attorney)

1. An entity that fails to appoint a lawyer or is without one shall be assisted by a court-appointed lawyer.

Article 41

(Default of appearance of the entity)

1. The entity that does not appear at trial shall be declared in default of appearance.

Article 42

(Changes to the entity during the course of the proceedings)

1. In the case of conversion, merger or demerger of the entity originally liable, the proceedings shall continue in respect of the entities resulting from such modification or beneficiaries of the demerger, which shall participate in the proceedings, in the state in which it is held, by filing the declaration referred to in Article 39, paragraph 2.

Article 43

(Summons of the entity)

1. The provisions of Article 154, paragraph 3, of the Code of Criminal Procedure shall be complied with for the first summons to the entity.

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 domicile in the declaration referred to in Article 39 or in another document communicated to the judicial authority, the summons are issued in accordance with Article 161 of the Code of Criminal Procedure.

4. If it is not possible to issue the summons in the manner provided for in the preceding paragraphs, the judicial authority shall order new searches. If these searches are unsuccessful, the judge, at the request of the public prosecutor, suspends the 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 person representing the entity indicated in the declaration referred to in Article 39, paragraph 2, and who also held that position when the offence was committed.

2. In the event of incompatibility, the person charged with the crime from which the administrative offence arises may be questioned and examined in the forms, within the limits and with the effects provided for the questioning and examination of the person charged in related proceedings.

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 real 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 disqualification penalties provided for in Article 9, paragraph 2, presenting the judge with the facts on which this request is based, including any elements in favour of the entity and any deductions and defence statements already submitted.

2. The judge shall decide on the request by means of an order, in which he shall also indicate the manner in which the measure is to be applied. The provisions of Article 292 of the Code of Criminal Procedure shall be observed.

3. Instead of the precautionary disqualification measure, the judge may appoint a judicial receiver pursuant to Article 15 for a period equal to the duration of the measure that would have been applied. The appointment of the receiver referred to in the first sentence shall always be ordered, in lieu of the precautionary application of the disqualification measure, when the measure may jeopardise the continuity of the activity carried out in industrial establishments or parts thereof declared to be of national strategic interest pursuant to Article 1 of Law Decree no. 207 of 3 December 2012, converted, with amendments, by Law no. 231 of 24 December 2012.

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. All precautionary measures must be proportionate to the extent of the offence and the penalty that is deemed likely to be applied to the entity.

3. The prohibition from exercising the activity may only be ordered as a precautionary measure when all other measures prove to be inadequate.

4. Precautionary measures cannot be applied jointly.

Article 47

(Competent judge and application proceedings)

1. The prosecuting judge shall decide on the application and revocation of precautionary measures, as well as on changes in their manner of enforcement. During the course of the investigations, the judge in charge of preliminary investigations shall decide. The provisions of Article 91 of Legislative Decree no. 271 of 28 July 1989 shall also apply.

2. If the request for the application of the precautionary measure is made outside the hearing, the judge sets the date of the hearing and gives notice thereof to the public prosecutor, the entity and the defence lawyers. The entity and the defence lawyers are also notified that, at the clerk's office of the judge, they may examine the request from the public prosecutor and the elements on which it is based.

3. In the hearing provided for in paragraph 2, the forms of Article 127, paragraphs 1, 2, 3, 4, 5, 6 and 10 of the Code of Criminal Procedure shall be observed; the time limits provided for in paragraphs 1 and 2 of the same Article shall be reduced to five and three days respectively. No more than fifteen days may elapse between the filing of the request and the date of the hearing.

Article 48

(Enforcement obligations)

1. The ruling ordering the application of a precautionary measure is notified to the entity by the public prosecutor.

Article 49

(Suspension of the precautionary measures)

1. Precautionary measures may be suspended if the entity requests to be able to carry out the obligations to which the law conditions the exclusion of disqualification penalties under Article 17. In such a case, the judge having heard the public prosecutor, if he deems that the request should be granted, determines a sum of money as security, orders the suspension of the measure and sets a time limit for the implementation of the remedial conduct referred to in Article 17.

2. The security consists in the deposit with the Fines Fund of a sum of money which may not, however, be less than half of the minimum financial penalty laid down for the offence for which proceedings are being brought. Instead of the deposit, a guarantee can be provided by mortgage or joint and several surety.

3. In the event of failure to perform, incomplete or ineffective performance of the activities within the set time limit, the precautionary measure shall be reinstated and the sum deposited or for which security has been given shall be transferred to the Fines Fund.

4. If the conditions of Article 17 are fulfilled, the court revokes the precautionary measure and orders the return of the deposited sum or the cancellation of the mortgage; the surety given is extinguished.

Article 50

(Revocation and substitution of precautionary measures)

1. Precautionary measures shall also be revoked *ex officio* where the conditions of applicability provided for in Article 45 are no longer met, including as a result of intervening facts, or where the cases provided for in Article 17 occur.

2. When the need for precautionary measures is reduced or the measure applied no longer appears proportionate to the extent of the offence or to the penalty that is considered likely to be definitively applied, the judge, at the request of the public prosecutor or the entity, replaces the measure with a less serious one or orders it to be applied in a less burdensome manner, including by establishing a shorter duration.

Article 51

(Minimum duration of precautionary measures)

1. When prescribing precautionary measures, the judge determines their duration, which may not exceed one year.

2. After a first instance sentence of conviction, the duration of the supervision measure may be the same as the duration of the corresponding penalty applied in the same ruling. In any event, the duration of the precautionary measure may not exceed one year and four months.

3. The time limit for precautionary measures starts from the date of notification of the order.

4. The duration of precautionary measures is calculated in the duration of penalties applied in a definitive manner.

Article 52

(Appeal of rulings that apply precautionary measures)

1. The public prosecutor and the entity, through its defence counsel, may lodge an appeal against all rulings concerning precautionary measures, indicating at the same time the reasons therefor. The provisions of Article 322-bis, paragraphs 1-bis and 2 of the Code of Criminal Procedure are observed.

2. The public prosecutor and the entity, through its defence counsel, may lodge an appeal in cassation against the ruling issued pursuant to paragraph 1 for breach of law. The provisions of Article 325 of the Code of Criminal Procedure shall be observed.

Article 53

(Preventive seizure)

1. The judge may order the seizure of the items allowed to be confiscated pursuant to Article 19. The provisions of Articles 321, paragraphs 3, 3-bis and 3-ter, 322, 322-bis and 323 of the Code of Criminal Procedure, insofar as they are applicable, shall be observed.

1-bis. Where the seizure, carried out for the purpose of equivalent confiscation provided for in Article 19, paragraph 2, relates to companies, businesses or assets, including securities, as well as shares or cash, even if on deposit, the court-appointed administrator allows their use and management by the corporate bodies exclusively for the purpose of ensuring business continuity and development, exercising supervisory powers and reporting to the judicial authority. In the event of breach of the aforementioned purpose, the judicial authority shall take the consequent measures and may appoint an administrator to exercise shareholder powers. With the appointment, the fulfilments of Article 104 of the implementation, coordination and transitional rules of the Code of Criminal Procedure, pursuant to Legislative Decree no. 271 of 28 July 1989, are deemed to be fulfilled. In the event of seizure against companies operating plants of national strategic interest and their subsidiaries, the provisions set forth in Law Decree no. 61 of 4 June 2013, converted, with amendments, by Law no. 89 of 3 August 2013, shall be applied.

1-ter. Where the seizure concerns industrial plants which have been declared to be of national strategic interest pursuant to Article 1 of Law Decree no. 207 of 3 December 2012, converted, with amendments, by Law no. 231 of 24 December 2012, or parts thereof, or plants or infrastructures necessary to ensure their continuity of production, Article 104-bis, paragraphs 1-bis.1 and 1-bis.2, of Legislative Decree no. 271 of 28 July 1989 shall be applied.

Article 54

(Precautionary seizure)

1. If there is good reason to believe that the guarantees for the payment of the financial penalty, of the costs of the proceedings and of any other sum due to the State Treasury are lacking or are dissipated, the public prosecutor, at any stage and level of the proceedings on the merits, shall request the precautionary seizure of the movable and immovable property of the entity or of the sums or things due to the same. The provisions of Articles 316, paragraph 4, 317, 318, 319 and 320 of the Code of Criminal Procedure are observed, insofar as they are applicable.

SECTION V

PRELIMINARY INVESTIGATION AND PRELIMINARY HEARING

Article 55

(Registration of the administrative offence)

1. The public prosecutor who receives information of the administrative offence committed by the entity shall immediately note, in the register referred to in Article 335 of the Code of Criminal Procedure, the identifying elements of the entity together, where possible, with the details of its legal representative and the crime from which the offence arises.

2. The entry referred to in paragraph 1 shall be communicated to the entity or to its defence counsel who so request within the same limits as those to which the communication of the entry of the report of the offence to the person to whom the offence is attributed is allowed.

Article 56

(Time limit for verifying administrative offences in preliminary investigations)

1. The public prosecutor proceeds to verify the administrative offence within the same time limits as those provided for the preliminary investigation of the crime from which the offence arises.

2. The time limit for verifying the administrative offence against the entity starts 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 in 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 reasoned decree for dismissal of the action, sending a copy to the Attorney General at the Court of Appeal. The Attorney General can carry out the necessary investigations and, if he deems the conditions to be met, he can, within six months of receiving the copy, charge the entity of having committed the administrative offences arising from a crime.

Article 59

(Charging of the administrative offence)

1. When the public prosecutor does not order the dismissal of the case, he notifies the entity that it is charged with having committed an administrative offence arising from a crime. The charge of the offence is contained in one of the documents indicated in Article 405, paragraph 1, of the Code of Criminal Procedure.

2. The charge contains the identifying details of the entity and a statement, written in a clear and precise manner, 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 sources of the evidence.

Article 60

(Expiry of the 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 of the preliminary hearing may rule to not proceed with the case because of a time-bar or inadmissibility of the administrative penalty, or when the offence itself does not exist or the evidence collected is insufficient, contradictory or in any case not suitable to support the liability of the entity in a court of law. The provisions of Article 426 of the Code of Criminal Procedure shall be applied.

2. The decree that, following the preliminary hearing, orders the trial of the entity, contains, under penalty of nullity, the charge of the administrative offence arising from the crime, with the statement, in a clear and precise manner, of the fact that it may entail the application of penalties and the indication of the crime from which the offence arises and the relevant articles of law and sources of evidence, as well as the identifying elements of the entity.

SECTION VI

SPECIAL PROCEEDINGS

Article 62

(Abbreviated trial)

1. The provisions of Title I of Book VI of the Code of Criminal Procedure, in so far as they are applicable, shall be observed in the case of abbreviated trial.

2. If there is no preliminary hearing, the provisions of Articles 555, paragraph 2, 557 and 558, paragraph 8, shall be applied, as the case may be.

3. The reduction referred to in Article 442, paragraph 2, of the Code of Criminal Procedure is applied to the duration of the disqualification penalty and the amount of the financial penalty.

4. In any case, an abbreviated trial is not admissible when the administrative offence is subject to a definitive disqualification penalty.

Article 63

(Application of the penalty on request)

1. The application of the penalty on request to the entity is allowed if the judgement against the accused is or can be defined pursuant to Article 444 of the Code of Criminal Procedure, as well as in all cases where the administrative offence is punishable only with a financial penalty. The provisions of Title II of Book Six of the Code of Criminal Procedure are observed, insofar as they are applicable.

2. In the cases where the sanction on request is applicable, the reduction referred to in Article 444, paragraph 1, of the Code of Criminal Procedure is applied to the duration of the disqualification penalty and the amount of the financial penalty.

3. If the judge considers that a definitive disqualification penalty should be applied, the request is rejected.

Article 64

(Penalty order)

1. Where the public prosecutor considers that only a financial penalty should be applied, he may, within one year from the date of registration of the administrative offence in the register referred to in Article 55 and after submission of the file, present to the judge in charge of the preliminary investigation a reasoned request for issuing a decree for application of the financial penalty, indicating the amount thereof.

2. The public prosecutor may request the application of a financial penalty reduced by up to half of the applicable minimum amount.

3. When the judge rejects the request, and does not have to render a judgment excluding the liability of the entity, he returns the documents to the public prosecutor.

4. The provisions of Title V of Book Six and Article 557 of the Code of Criminal Procedure shall be observed, in so far as they are compatible.

SECTION VII

JUDGEMENT

Article 65

(Deadline for redressing the consequences of an offence)

1. Before the opening of the trial at first instance, the judge may order a stay of proceedings if the entity requests to carry out the activities referred to in Article 17 and proves that it was unable to do so before. In this case, the judge, if he accepts the request, shall determine a sum of money as security. The provisions of Article 49 shall be observed.

Article 66

(Judgement excluding the liability of the entity)

1. If the administrative offence charged to the entity does not exist, the judge shall declare it so in a judgment, specifying the reason in the operative part. The same procedure is followed when proof of the administrative offence is missing, insufficient or contradictory.

Article 67

(Judgement of no grounds to proceed)

1. The judge renders a judgement of no grounds to proceed in the cases provided for in Article 60 and when the penalty is not applicable having been time-barred.

Article 68

(Rulings on precautionary measures)

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

Article 69

(Sentence of conviction)

1. If the entity is found liable for the charged administrative offence, the judge applies the penalties provided for by law and orders the entity to pay the costs of the trial.

2. In the case of application of disqualification penalties, the sentence must always indicate the activity or facilities covered by the penalty.

Article 70

(Judgement in case of changes to the entity)

1. In the event of conversion, merger or demerger of the liable entity, the judge shall state in the operative part that the judgment is rendered against the entities resulting from the conversion or merger or the beneficiaries of the demerger, indicating the entity that was originally liable.

2. The judgment rendered against the entity originally liable shall in any event also have effect against the entities referred to in paragraph 1.

SECTION VIII

APPEALS

Article 71

(Appeals of judgments on the administrative liability of the entity)

1. An appeal against the judgment that applies administrative penalties other than disqualification penalties may be lodged by the entity in the cases and in the manner established for the person accused of the crime from which the administrative offence arises.

2. An appeal against the judgment applying one or more disqualification penalties may always be lodged by the entity, even if it is not allowed for the person accused of the crime from which the administrative offence arises.

3. The public prosecutor may lodge the same appeals against the judgment concerning the administrative offence as for the crime from which the administrative offence arises.

Article 72

(Extension of the appeals)

1. Appeals brought by the person accused of the crime from which the administrative offence arises and by the entity benefit the entity and the accused respectively, provided they are not based on exclusively personal grounds.

Article 73

(Review of the judgements)

1. The provisions of Title IV of Book Nine of the Code of Criminal Procedure, with the exception of Articles 643, 644, 645, 646 and 647, shall be applied, in so far as they are compatible, to judgments rendered against the entity.

SECTION IX

ENFORCEMENT

Article 74

(Enforcement judge)

1. The judge indicated in Article 665 of the Code of Criminal Procedure is competent for recognising the enforcement of administrative penalties arising from offences.

2. The judge indicated in paragraph 1 is also competent for rulings concerning:

a) the cessation of the enforcement of the penalties in the cases provided for in Article 3;

b) the cessation of the enforcement in cases of prescription of the offence due to amnesty;

c) the determination of the administrative penalty applicable in the cases provided for in Article 21, paragraphs 1 and 2;

d) the confiscation and return of seized items.

3. In enforcement proceedings, the provisions of Article 666 of the Code of Criminal Procedure shall be observed, insofar as they are applicable. In the cases provided for in paragraph 2, letters b) and d), the provisions of Article 667, paragraph 4, of the Code of Criminal Procedure are observed.

4. When disqualification from exercising the activity is applied, the judge, at the request of the entity, may authorise the performance of ordinary management that does not involve the prohibited activity. The provisions of Article 667, paragraph 4, of the Code of Criminal Procedure are observed.

Article 75

(Enforcement of financial penalties)

(Repealed by Article 299 of Presidential Decree no. 115 of 30 May 2002)

Article 76

(Publication of the conviction)

1. The publication of the conviction is carried out at the expense of the entity to which the penalty was applied. The provisions of Article 694, paragraphs 2, 3 and 4, of the Code of Criminal Procedure are observed.

Article 77

(Enforcement of the disqualification penalties)

1. The extract of the judgment ordering the application of a disqualification penalty is notified to the entity by the public prosecutor.

2. The duration of the disqualification penalties starts from the date of the notification.

Article 78

(Conversion of disqualification penalties)

1. The entity that was late in adopting the conduct referred to in Article 17 may, within twenty days of the notification of the extract of the judgment, request the conversion of the administrative disqualification penalty into a financial penalty.

2. The request shall be submitted to the enforcement judge and shall contain the documentation proving the fulfilment of the obligations referred to in Article 17.

3. Within ten days from presentation of the request, the judge schedules the hearing in chambers and notifies the parties and defence counsel; if the request does not appear clearly unfounded, the judge may suspend the enforcement of the penalty. The suspension is issued by a revocable order that includes explanations.

4. If the request is granted, the judge issues an order converting the disqualification penalties, determining the amount of the financial penalty in an amount not lower than the amount already applied in the judgment and not more than double that amount. In determining the amount of the sum, the judge shall take into account the seriousness of the offence set out in the judgment and the reasons for late compliance with the conditions referred to in Article 17.

Article 79

(Designation of the court-appointed administrator and confiscation of profits)

1. When the judgement ordering the continuation of the entity's activity pursuant to Article 15 is to be enforced, the public prosecutor requests the nomination of a court-appointed administrator to the enforcement judge, who does so without delay.

2. The administrator reports every three months to the enforcement judge and the public prosecutor on the management performance and, once the assignment has ended, he sends a report to the judge on the activities carried out, the amount of profit to be confiscate and how the compliance models were implemented.

3. The judge decides on the confiscation in compliance with provisions of Article 667, paragraph 4, of the Code of Criminal Procedure.

4. The costs incurred for the activities carried out by the court-appointed administrator and his remuneration shall be borne by the entity.

Article 80

(National registry of administrative penalties)

(Repealed by Article 52, paragraph 1, of Presidential Decree no. 313 of 14 November 2002)

Article 81

(Registry certificates)

(Repealed by Article 52, paragraph 1, of Presidential Decree no. 313 of 14 November 2002)

Article 82

(Disputes concerning records and certificates)

(Repealed by Article 52, paragraph 1, of Presidential Decree no. 313 of 14 November 2002)

CHAPTER IV

IMPLEMENTATION AND COORDINATION PROVISIONS

Article 83

(Concurrent penalties)

1. Only the disqualification penalties set out in this Legislative Decree apply to entities, even when different laws provide, as a result of the sentence of conviction for the crime, for the application to the entity of administrative penalties of identical or similar content.

2. If, as a consequence of an offence, an administrative penalty of identical or similar content to the disqualification penalty provided for by this 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 or supervisory authorities)

1. The ruling that applies precautionary disqualification measures and irrevocable convictions is communicated by the clerk of the court where the judge issued it to the authorities responsible for control and supervision of the entity.

Article 85

(Regulatory provisions)

1. With regulation issued pursuant to Article 17, paragraph three, Law 400 of 23 August 1988, within sixty days from the publication of this Legislative Decree, the Minister of Justice shall adopt the provisions concerning the proceedings aimed at ascertaining the administrative offence that deal with:

a) the methods for forming and keeping the court files;

b) repealed by Article 52, paragraph 1, of Presidential Decree no. 313 of 14 November 2002;

c) the other activities needed for the implementation of this Legislative Decree.

2. The opinion of the Council of State on the regulation provided for in paragraph 1 shall be given within 30 days of the request.