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MEMORANDUM N. 14/2026

Insight

Subject: Legislative Decree 211/2025 – Introduction of new predicate offenses for the purposes of liability pursuant to Legislative Decree 231/2001

Avv. Francesca Palladi

Dear,

We would like to inform you that Legislative Decree 211/2025 came into force on January 24, 2026, introducing new offenses for companies that violate EU restrictive measures and including such conduct among the predicate offenses under 231 (new Article 25-octies.2).

1. What the Decree provides for:

The new decree introduced a specific chapter into the Criminal Code dedicated to “Crimes against the foreign policy and common security of the European Union,” with a concrete impact on import/export activities.

In particular, anyone who fails to comply with the prohibitions and restrictions imposed by EU measures may now incur criminal penalties and, in certain cases, the company may also be held liable under Legislative Decree 231/2001, as the new offenses are classified as predicate offenses: **it is therefore necessary to update internal controls and safeguards and, for those who have adopted it, the Model pursuant to Legislative Decree 231/2001.**

In the absence of adequate control measures, companies may be subject to financial penalties of **up to 1%–5% of their global turnover**, in addition to possible disqualification measures. For individuals, Article 275-bis of the Italian Criminal Code provides for imprisonment of 2 to 6 years and a fine of €25,000 to €250,000 for violation of EU restrictive measures.

Relevant conduct includes, among other things, the import, export, sale, purchase, transfer, transit, and transport of goods, as well as the provision of funds or economic resources to sanctioned persons and entities and failure to adopt freezing measures; liability may also arise from transactions carried out without the necessary authorization or on the basis of incorrect documentation.

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2. Special attention to “dual-use” goods

For so-called “dual-use” goods, the legislation provides (for the first time) for liability even in cases of gross negligence: it is therefore essential to adopt (or strengthen) internal export control procedures and programs, with adequate controls and traceability.

These are goods (including software and technology) which, according to the official definition in Regulation (EU) 2021/821, can be used for both civilian and military purposes. The definition also includes goods that can be used for the design, development, production, or use of nuclear, chemical, or biological weapons (and their means of delivery), and in general anything that can contribute to the manufacture of nuclear/explosive devices.

For these products, however, the threshold of €10,000.00 does not apply: the offense is considered to be independent of the value of the transaction.

The measure is therefore intended to have a significant impact on the operations of companies that carry out commercial and financial activities on an international scale. This means that the Organization, Management, and Control Models pursuant to Legislative Decree 231/2001 need to be updated quickly, along with internal procedures, to better manage risk profiles and limit exposure to possible penalties.

3. Other changes to the list of offenses under 231 – updates for 2025

During 2025, the list of predicate offenses under Legislative Decree 231/2001 was affected by several regulatory changes. In summary, the main changes concern:

- **Smuggling:** the regime governing aggravating circumstances has been updated. The change is particularly significant for businesses operating in customs, shipping, transport, and import/export, where documentation and control measures play a central role.
- **Environment:** the legislator has strengthened and expanded the scope of environmental crimes, with a direct impact on Article 25-undecies (extension of relevant cases and tightening of sanctions). For many companies, this means reconsidering procedures and controls on waste, traceability, deliveries, and management of environmental suppliers. As part of this strengthening, specific cases that are included or enhanced are also significant, such as the abandonment of non-hazardous waste in particular cases (Article 255-bis TUA), the abandonment of hazardous waste (Article 255-ter TUA), failure to remediate (Article 452-terdecies of the Italian Criminal Code) and obstruction of control (Article 452-septies of the Italian Criminal Code).

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- **Artificial intelligence:** the offense of unlawful dissemination of content generated or altered with AI has been introduced (Article 612-quater of the Criminal Code) and, more generally, changes/tightening of penalties have been provided for offenses already relevant for the purposes of 231 (e.g., market manipulation and market abuse when committed with the aid of AI). This issue is particularly important for companies that manage communication, digital channels, and information to the market.
- **Terrorism:** the new offense of possession of material for terrorist purposes (Article 270-quinquies.3 of the Criminal Code), referred to in Article 25-quater of Legislative Decree 231/2001, has been included in the scope of predicate offenses.
- **Crimes against animals:** a new dedicated article, Article 25-undecies, has been introduced.

We recommend updating the 231 risk assessment and the Special Section of the Model, verifying the adequacy of protocols and internal controls in the most exposed areas (in particular customs/import-export, waste management/environment, and processes that are sensitive to the new circumstances), as well as planning targeted training for the personnel involved.

The Firm remains available for any clarification

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