

Compliance Programme

(Rules Ensuring Observance Of Law Regulations)

VIA4 S.A.

prepared on the basis of the Compliance programme
as per Legislative decree no. 231
of 8 June 2001
(231 guidelines for AUTOSTRADE per l'ITALIA's
foreign subsidiaries)

Preamble

The Compliance programme was adopted by Atlantia S.p.A. with its seat in Rome, Italy, and its introduction was recommended to the foreign subsidiaries of Atlantia S.p.A., including VIA4 S.A.

The Compliance programme adopted by Atlantia S.p.A. was drafted on the basis of Italian law regulations. With reference to the above, a reservation that Italian or international law regulations indicated in the Compliance programme shall apply to the extent that they are not contradictory with the relevant provisions of law in force in Poland is necessary in order to adjust the rules included therein to Polish law provisions.

Polish law regulations that apply within the area being a subject matter hereof are indicated in point 2 of the Compliance programme and, in addition, are quoted in Appendix B hereto.

The Compliance programme was adopted for the companies of Stalexport Autostrady Group on the basis of the Management Board of Stalexport Autostrady S.A. resolution no 15/2010 as of 18thFebruary 2010.

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1. Legislative Decree No. 231/2001: the Administrative Responsibility Regime for Corporate Bodies, Companies and Associations

Provisions of this Chapter apply to specific behaviours of Planned Users to the extent they are not contradictory with law commonly applicable in the Republic of Poland with special emphasis on provisions of the Act dated 28 October 2002 on responsibility of collective entities for acts prohibited under penalty (Journal of Laws of 2002, no. 197 item 1661) and Act dated 6 June 1997, Penal Code (Journal of Laws of 1997, no. 88 item 553).

The Legislative Decree No. 231 issued on 8 June 2001 (hereunder the "Decree"), entitled "**Disciplina della responsabilità amministrativa delle persone giuridiche, delle società e delle associazioni anche prive di personalità giuridica**" (Discipline of the administrative responsibility of corporate bodies, companies and associations, also those not having a legal status) introduced a regime of administrative responsibility **into the Italian law** (broadly regarding criminal responsibility) for **Italian companies** for certain offences committed, in their interest or to their own advantage **in Italy or abroad**: (i) by individual persons having a representative, financial or managerial position within the bodies or within a business unit linked to them, albeit independent from a financial and functional viewpoint, as well as by individual persons who, also *de facto*, manage and control the bodies; and (ii) by individual persons subject to the management or supervision by one of the subjects mentioned above. This responsibility is added to that of the individual person who has materially committed the offence.

The broadening of responsibility aims at punishing, as regards certain criminal offences, also those bodies that benefit from the offence.

The most serious of the fines provided for in the Decree include various types of disqualification such as the suspension or withdrawal of licences and permissions, the prohibition from signing agreements with Italian or foreign Public Administrations, the debarment from performing certain activities, the barring from or withdrawal of financing and contributions, and the prohibition from advertising goods and services.

The responsibility provided for by the above-mentioned Decree also relates to criminal offences committed outside Italy if the foreign country where the offence was committed does not take steps against them.

The following types of offences are currently covered by the Decree:

- (a) offences committed in relation to (or against) Public Agencies;
- (b) offences involving the counterfeiting of money, securities and revenue stamps;
- (c) certain white collar crimes;
- (d) terrorist offences or subversion of the democratic order;
- (e) offences against the person;
- (f) crimes of market abuse or abuse of inside information ("Insider Trading") and market manipulation ("Market Rigging");
- (g) transnational crimes;
- (h) negligent homicide and serious or very serious negligent personal injuries committed through violation of accident prevention and health and safety protection Laws;
- (i) money laundering crimes (use of money, goods or utilities of illicit origin);
- (j) computer fraud crimes;

1.1 Offences against Public Agencies

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Chapter XXIX of the Penal Code "Offences against the Functioning of the State and Local Government Institutions" and of the Act dated 9 June 2006 on the Central Anticorruption Bureau (Journal of Laws of 2006, no. 104 item 708).

Provided for by Arts. 24, 24 *bis* and 25 of Legislative Decree No. 231/2001, the principal offences are:

- Embezzlement against the State, other public bodies or the European Union (Art. 316 *bis* of the Italian Penal Code, hereunder "I.P.C.")
- Undue cashing in of contributions, financing or other financial disbursement from the State, other public bodies or the European Union (Art. 316 *ter* I.P.C.)
- Fraud against the State, other public bodies or the European Union (Art. 640, clause II, No.1 I.P.C.)
- Serious fraud to receive public funds (Art. 640 *bis* I.P.C.)
- Computer fraud against the State, other public bodies or the European Union (Art. 640 *ter* I.P.C.), and other crimes related to the interception of public computer communications

- Extortion (Art. 317 I.P.C.)
- Corruption for official acts or in acts against official duties (Arts. 318, 319 and 319 *bis* I.P.C. and other)
- Corruption in judicial acts (Art. 319 *ter* I.P.C.)
- Inducement to corruption (Art. 322 I.P.C.)
- Peculation, Extortion, Corruption and Inducement to corruption of members of the organs of the European Communities and foreign officials of the European Communities and States (Art. 322 *bis* I.P.C.)

1.2 Offences involving the “Counterfeiting of Money, Securities and Revenue Stamps”

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Chapter XXXVII of the Penal Code “Offences against the Circulation of Money and Securities”.

Provided for by Art. 25 *bis* of Legislative Decree No. 231/2001, the principal offences are:

- Counterfeiting of money, spending and introduction on the national territory of counterfeit money by means of conspiracy (Art. 453 I.P.C.)
- Alteration of money (Art. 454 I.P.C.)
- Spending and introduction on the national territory of counterfeit money without conspiracy (Art. 455 I.P.C.)
- Spending of counterfeit money received in good faith (Art. 457 I.P.C.)
- Counterfeiting of revenue stamps, introduction on the national territory, acquisition, possession or putting in circulation of counterfeit revenue stamps (Art. 459 I.P.C.)
- Counterfeiting of watermarked paper used to fabricate banknotes, securities or revenue stamps (Art. 460 I.P.C.)
- Fabrication or possession of watermarks or tools for counterfeiting money, revenue stamps or watermarked paper (Art. 461 I.P.C.)

1.3 White Collar Crimes

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Title V of the Commercial Companies Code “Penal Regulations” (Journal of Laws of 2000, no. 94 item 1037), Chapter XXXIV of the Penal Code “Offences against the Credibility of Documents” and Chapter XXXVI of the Penal Code “Offences against business transactions”.

Provided for by Art. 25 *ter* of Legislative Decree No. 231/2001, the principal offences are:

- False Company reports/communications (Art. 2621 of the Italian Civil Code, hereunder “I.C.C.”)
- False Company reports/communications to the damage of shareholders or creditors (Art. 2622 I.C.C.)
- False reports or communications issued by auditing companies (Art. 2624 I.C.C.)
- Hindered control (Art. 2625 I.C.C.)
- Undue repayment of contributions (Art. 2626 I.C.C.)
- Illegal distribution of profits and reserves (Art. 2627 I.C.C.)
- Illegal operations on stock or company shares or by the parent company (Art. 2628 I.C.C.)
- Operations prejudicial to creditors (Art. 2629 I.C.C.)
- Failure to notify a conflict of interest (Art. 2629 *bis* I.C.C.)
- Simulated capital formation (Art. 2632 I.C.C.)
- Undue apportionment of corporate assets by receivers/liquidators (Art. 2633 I.C.C.)
- Illegal influence on shareholders’ meeting (Art. 2636 I.C.C.)
- Agiotage (stock manipulation and market rigging) (Art. 2637 I.C.C.)
- Hindering public supervisory authority in exercising their functions (Art. 2638 I.C.C.)

In the case of white-collar crimes, if the entity is liable, it will be subject solely to the monetary penalties specifically envisaged in Legislative Decree No. 231/2001, thus excluding application of disqualifications and injunctions envisaged for other types of offences.

1.4 Terrorist Offences or Subversion of the Democratic Order

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Chapter XXXII of the Penal Code "Offences against public order", Chapter XX of the Penal Code "Offences against public safety", Act dated 16 November 2000 on combating the money laundering and financing of terrorism (Journal of Laws of 2003 no. 153 item 1505) and regulations of the International Convention for the suppression of the financing of terrorism adopted by the General Assembly of the United Nations dated 9 December 1999 (Journal of Laws of 2004, no. 263 item 2620).

Provided for by Art. 25 *quater* of Legislative Decree No. 231/2001, the principal offences are:

- Subversive actions (Art. 270 I.P.C.)
- Associations promoting terrorism, also international, or subversion of the democratic order (Art. 270 *bis* I.P.C.)
- Support of terrorist or subversive associations (Art. 270 *ter* I.P.C.)
- Attacks for terrorist or subversive purposes (Art. 280 I.P.C.)
- Kidnapping for the purpose of terrorism or for subverting the democratic order (Art. 289 *bis* I.P.C.)
- Inducement to commit crimes against the State (Art. 302 I.P.C.)
- Political conspiracy through agreements and associations (Arts. 304 and 305 I.P.C.)
- Formation of, and participation in, an armed organisation, and support to conspirators or members of an armed organisation (Arts. 306 I.P.C.)
- Terrorist offences as provided by special Laws No. 15 of 6 February 1980, No. 342 of 10 May 1976 and No. 422 of 28 December 1989, aimed at fighting terrorism
- Offences, different from the ones set forth in the Penal Code and in the special Laws, in violation of Art. 2 of the Convention of New York of 9 December 1999

1.5 Offences against the Person

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Chapter XIX of the Penal Code "Offences against life and health" and Chapter XXV of the Penal Code "Offences against sexual liberty and decency".

Provided for by Arts. 25 *quater-1* and 25 *quinques* of Legislative Decree No. 231/2001, the principal offences are:

- Placing or holding a person in conditions of slavery or servitude (Art. 600 I.P.C.)
- Child prostitution (Art. 600 *bis* I.P.C.)
- Child pornography (Art. 600 *ter* I.P.C.)
- Possession of pornographic material (Art. 600 *quater* I.P.C.)
- Tourism promoting child sexual exploitation (Art. 600 *quinques* I.P.C.)
- Trafficking in human beings (Art. 601 I.P.C.)
- Sale and purchase of slaves (Art. 602 I.P.C.)
- Practice of mutilation of female genitalia (Art. 583 *bis* I.P.C.)

1.6 Crimes of Market Abuse

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Chapter XXXVI of the Penal Code "Offences against business transactions".

Provided for by Art. 25 *sexies* of Legislative Decree No. 231/2001:

- Abuse of confidential information (Insider Trading) (Art. 184 Legislative Decree No. 58/1998, so-called "Consolidated Financial Act")
- Market manipulation (Market Rigging) (Art. 185 Consolidated Financial Act)

1.7 Transnational Crimes

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Chapter XXXV of

the Penal Code “Offences against property”, Chapter XXX of the Penal Code “Offences against administration of justice”, Chapter XXXII of the Penal Code “Offences against public order”, Chapter 7 of the Act dated 10 September 1999 Fiscal Penal Code “Fiscal crimes and fiscal offences against customs duties and rules for international trading of goods and services” (Journal of Laws of 2007 no. 111 item 765), Chapter 7 of the Act dated 29 July 2005 on drug abuse prevention “Penal Regulations” (Journal of Laws of 2005 no. 179 item 1485) taking into account anticipatory forms of the offence as specified in Art. 18 of the Penal Code.

The Law (Art. 3 Law No. 146/2006) defines a transnational offence as an offence punished by imprisonment whose maximum term shall not be less than four years, involving an organised criminal group, and that:

- is committed in more than one State; or
- is committed in one State, but a substantial part of its preparation, planning, direction or control takes place in another State; or
- is committed in one State, but involves an organised criminal group that engages in criminal activities in more than one State; or
- is committed in one State, but has substantial effects in another State.

Provided for by Art. 10 of Law No. 146/2006:

- Racketeering (Art. 416 I.P.C. and Art. 3 Law No. 146/2006)
- Mafia-type racketeering (Art. 416-bis I.P.C. and Art. 3 Law No. 146/2006)
- Inducement not to make statements or make false statements to judicial authorities (Art. 377 *bis* I.P.C. and Art. 3 Law No. 146/2006)
- Assisting an offender (Art. 378 I.P.C. and Art. 3 Law No. 146/2006)
- Racketeering for the purpose of smuggling foreign processed tobacco (Art. 291 *quater* of Presidential Decree No. 43/1973 and Art. 3 Law No. 146/2006)
- Racketeering for the purpose of trafficking in drugs or psychotropic substances (Art. 74 of Presidential Decree 309/1990 and Art. 3 Law No. 146/2006)
- Trafficking in migrants (Art. 12 paragraphs 3, 3 *bis*, 3 *ter*, and 5 of Legislative Decree No. 286/1998 and Art. 3 Law No. 146/2006)

1.8 Negligent Homicide and Serious or Very Serious Negligent Personal Injuries committed through Violation of Accident Prevention and Health and Safety Protection Laws

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Chapter XIX of the Penal Code “Offences against life and health”.

Provided for by Art. 25 *septies* of Legislative Decree No. 231/2001:

- Negligent homicide (Art. 589 I.P.C.)
- Serious or very serious negligent personal injuries (Arts. 590, paragraph 3, and 583 I.P.C.)

1.9 Money Laundering Crimes

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of the Act dated 16 November 2000 on combating the money laundering and financing of terrorism (Journal of Laws of 2003, no. 153 item 1505).

Provided for by Art. 25 *opties* of Legislative Decree No. 231/2001:

- Crime of receiving (Art. 648 I.P.C.)
- Money laundering (Art. 648 *bis* I.P.C.)
- Investment of money, goods or gains of illegal origin (Art. 648 *ter* I.P.C.)

1.10 Computer Fraud Crimes

Provisions of this item apply to specific behaviours of Planned Users to the extent they are not contradictory with law in force in the Republic of Poland, especially with provisions of Chapter XXXIII of the Penal Code “Offences against protection of information”.

Provided for by Art. 24 *bis* of Legislative Decree No. 231/2001:

- Alteration or emission of false computer records/documents (Art. 491 *bis* I.P.C.)
- Illegal use of password/pin and access key code (Art. 615 *ter, quater, quinqués* I.P.C.)
- Crimes related to the interception of computer communications (Art. 617 *quater, quinqués* I.P.C.)
- Damages of computer system or computer data, information and programs (Art. 635 *bis, ter, quater, quinqués* I.P.C.)
- Computer fraud in digital signature certification (Art. 640 *quinqués* I.P.C.)

1.11 Form of Exemption from Responsibility

Entities or persons committing the acts described above can be released from responsibility for committing them according to the rules contained in this item if these rules are not contradictory with regulations in force in the Republic of Poland, especially with the rules of criminal responsibility as specified in a general part of the Penal Code, namely articles 1 – 116.

By introducing the above-mentioned administrative responsibility regime, Art. 6 of the Decree, however, makes provision for a specific form of exemption from said responsibility if the company proves that:

- a) prior to the offence(s) being committed, the Board of Directors of the company had approved and effectively implemented a **Compliance Programme in conformity with Legislative Decree No. 231/2001** (“**Modello di Organizzazione, Gestione e Controllo ai sensi del D.Lgs. 231/2001**”), which was suitable for preventing offences of the same type as that/those perpetrated;
- b) the task of supervising operations and ascertaining that the Compliance Programme is complied with, as well as taking care of its updating, is entrusted to a **Compliance Officer** or **Compliance Officers Committee** (“**Organismo di Vigilanza**”) of the company having independent powers of initiative and control;
- c) the person(s) who committed the offence acted by fraudulently circumventing the above-mentioned Compliance Programme;
- d) the Officer(s) indicated under b) above, performed its supervisory task and did so in an adequate manner.

Furthermore, the Decree makes provision that, with regard to the extension of the delegated powers and the risk of committing the offence(s), the Compliance Programme, as per a) above, shall meet the following requirements:

1. identify the activities wherein it is possible that the offence(s) dealt with by the Decree are committed;
2. make provision for specific protocols aimed at planning decision making and related implementation by the company regarding the offences to be prevented;
3. identify management procedures of financial resources suitable for stopping such offences from being committed;
4. make provision for information obligations for the committee delegated to supervise operations and the conformity to the rules of the Compliance Programme;
5. introduce an internal disciplinary system to punish non-compliance with the rules of the Compliance Programme.

2. Approval of the Compliance Programme by AUTOSTRADE PER L’ITALIA

2.1 Objectives pursued by AUTOSTRADE PER L’ITALIA in adopting the Compliance Programme

AUTOSTRADE PER L’ITALIA S.p.A., being sensitive to the need to guarantee conditions of professionalism and transparency in conducting its business activities, in order to protect the Company’s and its subsidiaries’ position and image, as well as the expectations of its shareholders and employees, deemed it necessary, in keeping with its own corporate policies, to implement the Compliance Programme, provided for by Legislative Decree 231/2001, throughout the Group.

This initiative, following the issuing of the Code of Ethic within the Group, was undertaken in the firm belief that the adoption of the Compliance Programme would constitute a valid awareness-enhancement tool for all those operating in the name and on behalf of AUTOSTRADE PER L’ITALIA S.p.A. and its subsidiaries, so that they would behave in a professional and transparent way while performing their duties, thus avoiding the risk of offences, as envisaged in the Decree, being committed.

Furthermore, in order to implement the provisions contained in the Decree, the Board of Directors, upon passing the above-mentioned Compliance Programme, nominated the people with the task of taking on the function of internal control body (the so called “*Organismo di Vigilanza*”, translated as “Compliance Officer” or “CO”), and of ascertaining that the Compliance Programme works efficiently and effectively, and that it is complied with, and to supervise the updating of the same.

2.2 Purpose of the Compliance Programme

The Compliance Programme aims at building a structured and organic system for procedures and control activities to be carried out also pre-emptively (*ex ante* control), to prevent different types of offences envisaged by the Decree.

In particular, by identifying the “at-risk activity areas” and consequent procedure definition, the Compliance Programme aims at:

- creating, in all those who operate on behalf of AUTOSTRADE PER L'ITALIA and its subsidiaries in “at-risk activity areas”, the awareness as to the possibility to commit, should the provisions contained therein be infringed, an offence that is liable to both economic and penal sanctions, not only for themselves but also for the company;
- confirming that such illegal behaviour is strongly condemned by AUTOSTRADE PER L'ITALIA, in that (even if the companies appeared to benefit from them) it is, nevertheless, against not only the legal provisions but also the ethical and social principles the Group strictly adheres to in pursuing its corporate mission;
- allowing the company, through monitoring “at-risk activity areas”, to intervene in a timely manner to prevent or oppose the offence(s).

In addition to the aforementioned principles, the key points of the Compliance Programme are:

- awareness-enhancement initiatives, propagating and making known the strict rules of behaviour and procedures set up at all company levels;
- map of the Company's “at-risk activity areas”; those activities where offences are more likely to be committed;
- Assignment to the CO of specific supervisory responsibilities for an efficient and correct operation of the Compliance Programme;
- verification and reporting at-risk operations;
- observance of the principle of the separation of functions;
- definition of empowerment in keeping with delegated responsibilities;
- verification of company behaviour and Compliance Programme operations, with consequent periodic updating (*ex post* control).

3. The Compliance Programme, the CO (OdV), the Code of Ethic and the 231 Guidelines

The foreign AUTOSTRADE PER L'ITALIA subsidiaries (hereunder “Foreign Companies”) are assigned the responsibility for adopting and respecting the general instructions in these Guidelines, and any others guidelines issued by AUTOSTRADE PER L'ITALIA in their regard. Upon approving the adoption of these Guidelines, the Board will assign to the Chief Executive Officer (CEO), the Managing Director or another Manager chosen, the responsibility to apply and continuously verify the respect of the general principles and instructions in the Guidelines (similar to a Compliance Officer). The entrusted Manager shall report every six months to the Board on the activities performed in connection with the application of these Guidelines.

The rules of behaviour contained in these Guidelines are integrated with those of AUTOSTRADE PER L'ITALIA Code of Ethic, although the present Guidelines have a different aim to that of the Code.

Indeed, under this profile:

- the Code of Ethic is a tool adopted independently and therefore one that is generally applied by the AUTOSTRADE PER L'ITALIA and each of its subsidiaries to express the principles of “company ethics”, which the Group acknowledges as belonging to it, and which it requires its employees to observe fully;
- instead, these Guidelines contain rules of general behaviour and principles to prevent different types of offences committed by the Foreign Companies operating abroad in “at-risk activity areas”, as defined below.

4. Offences and At-Risk Activity Areas

In general, with regard to the specific activities carried out by the Foreign Companies of the AUTOSTRADE PER L'ITALIA Group, the offences covered by the Decree, which could be potentially committed in their "at-risk activities" areas, are probably the following:

1. offences committed in relation to (or against) Public Agencies,
2. white collar crimes,
3. negligent homicide and serious or very serious negligent personal injuries committed through violation of accident prevention and health and safety protection Laws.

However, excluding the non-applicable offences involving the counterfeiting of money, securities and revenue stamps, and computer fraud crimes, the Foreign Companies shall also consider the other types of offences if they have at risk activities in the related areas.

4.1 Offences committed against Public Agencies

The areas of activity considered as being specifically at risk presuppose the existence of relations between the Foreign Companies and the Public Administrations of foreign countries (i.e. the participation, also in association with a foreign partner, in tenders or direct negotiation procedures called by foreign public authorities for the awarding of contracts, supplies or services, concessions, partnerships or assets; and the execution of a specific consultancy or representation agreement with a third party etc.).

In those regions guaranteed by appropriate transparency standards, the employees of Foreign Companies, in performing their work, shall not adopt unlawful behaviour in relations with Public Authorities, which constitute corporate crimes provided for by laws in force, which their respective company has to conform with.

In those regions not guaranteed by appropriate transparency standards (the "country risk" may be assessed for such purposes, also taking into account the rating prepared by Transparency International), the employees of foreign companies shall not adopt unlawful behaviour similar to that provided for by the Italian Penal Code, and by Arts. 24 and 25 of Legislative Decree No. 231/2001.

In Appendix A1, there is a brief description of the quoted articles of the Italian Law.

Appendix B1 contains a list of the relevant Polish Law provisions.

4.2 White Collar Crimes

Irregular operations in accounting and financial areas are considered illegal in almost all judicial systems (i.e. irregular bookkeeping, recording of false operations, recording of operations in a deceptive way or not sufficiently documented, non-recording of commitments, also only guarantees, which may generate liabilities or obligations for AUTOSTRADE PER L'ITALIA or its subsidiaries etc.).

AUTOSTRADE PER L'ITALIA considers transparency in the accounting methods of each single operation carried out to be of the utmost importance for its success.

The employees of Foreign Companies, in performing their work, shall not adopt unlawful behaviour, which constitute corporate crimes provided for by laws in force, which their respective company has to conform with.

In any case, also if not eventually considered unlawful behaviour by laws in force, no employees of Foreign Companies shall adopt unlawful behaviour similar to that provided for in Article 25 *ter* of Legislative Decree No. 231/2001.

In Appendix A2, there is a brief description of the quoted articles of Italian Law.

Appendix B2 contains a list of the relevant Polish Law provisions.

4.3 Negligent Homicide and Serious or Very Serious Negligent Personal Injuries committed through Violation of Accident Prevention and Health and Safety Protection Laws

AUTOSTRADE PER L'ITALIA and its subsidiaries requests all its employees, in performing the work entrusted to them, not to adopt any actions or behaviour that might expedite the commissioning of manslaughter, and non-intentional injuries arising from the breach of health and safety protection laws.

Therefore, all behaviour shall be avoided that might potentially bring about the violation of health and safety protection laws.

Additionally, manager and officers of the Company should give proper evidence of the control activities carried out.

The notes regarding the quoted articles of Italian Law are described in Appendix A7.

Appendix B7 contains a list of the relevant Polish Law provisions.

4.4 Terrorist Offences or Subversion of the Democratic Order

AUTOSTRADE PER L'ITALIA and its subsidiaries requests all its employees, in performing the work entrusted to them, not to adopt any actions or behaviour, which might expedite the commissioning of terrorist or subversive crimes.

Therefore, all behaviour shall be avoided that might potentially bring about the violation of Art. 2 of the New York Convention of 9 December 1999, regarding the repression of financing for national and international terrorism, as ratified in Italy by Art. 3 of Law No. 7 of 14 January 2003, and adopted by Art. 25 *quater* of Legislative Decree No. 231/2001.

Moreover, even if it does not eventually constitute a crime as regards the reference legislation, all employees working in subsidiaries abroad shall not adopt unlawful behaviour provided for by the Italian Penal Code and by special laws concerning terrorism as also adopted by Art. 25 *quater* of Legislative Decree No. 231/2001.

The notes regarding the quoted articles of Italian Law are described in Appendix A3, as well as part of Art. 2 of the New York Convention, relative to behaviour considered as liable crime.

Appendix B3 contains a list of the relevant Polish Law provisions.

4.5 Offences against the Person

AUTOSTRADE PER L'ITALIA and its subsidiaries request all its employees, in performing their work, or through the use of Company equipment, not to adopt any illegal behaviour which constitutes crimes against individual personality and concerning paedophilia or pornography.

Within Italian Legislation, dealing with crimes provided for in the Italian Penal Code, and set forth in Arts. 25 *quater.1* and 25 *quinques* of Legislative Decree No. 231/2001, as introduced by Laws No. 07/06 and No. 228/03 concerning, respectively, measures against the practice of mutilation of female genitalia, and the trafficking of people, as well as paedophilia and pornography.

Even if it does not eventually constitute a crime as regards the reference legislation, all employees working in subsidiaries abroad shall not adopt unlawful behaviour provided for by the Italian Penal Code and by the articles of Legislative Decree No. 231/2001.

The notes regarding the quoted articles of Italian Law are described in Appendix A4.

Appendix B4 contains a list of the relevant Polish Law provisions.

4.6 Crimes of Market Abuse

AUTOSTRADE PER L'ITALIA and its subsidiaries requests all its employees, in performing their work, or through the use of Company equipment, not to adopt any illegal behaviour which constitutes crimes of market abuse.

Within Italian Legislation, dealing with crimes provided for in the Italian Penal Code, and set forth in Arts. 25 section of Legislative Decree No. 231/2001, as introduced by Law No. 62/05 concerning, respectively, crimes of abuse of inside information (“insider trading”) and market manipulation (“market rigging”).

Even if it does not eventually constitute a crime as regards the reference legislation, all employees working in subsidiaries abroad shall not adopt unlawful behaviour provided for by the Italian Penal Code and by the articles of Legislative Decree No. 231/2001.

The notes regarding the quoted articles of Italian Law are described in Appendix A5.

Appendix B5 contains a list of the relevant Polish Law provisions.

4.7 Transnational Crimes

AUTOSTRADE PER L'ITALIA and its subsidiaries request all its employees, in performing their work, or through the use of Company equipment, not to adopt any illegal behaviour which constitutes transnational crimes as introduced by Law No. 146/06 concerning transnational organised crimes.

Even if it does not eventually constitute a crime as regards the reference legislation, all employees working in subsidiaries abroad shall not adopt unlawful behaviour provided for by the Italian Penal Code and by the articles of Laws No. 146/2006.

The notes regarding the quoted articles of Italian Law are described in Appendix A6.

Appendix B6 contains a list of the relevant Polish Law provisions.

4.8 Money Laundering Crimes

AUTOSTRADE PER L'ITALIA and its subsidiaries requests all its employees, in performing their work, or through the use of Company equipment, not to adopt any illegal behaviour which constitutes crimes of money laundering.

Within Italian Legislation, dealing with crimes provided for in the Italian Penal Code, and set forth in Arts. 25 *opties* of Legislative Decree No. 231/2001, as introduced by Law No. 231/007 concerning, respectively, crimes of receiving, money laundering and investment of money, goods or gains of illegal origin.

Even if it does not eventually constitute a crime as regards the reference legislation, all employees working in subsidiaries abroad shall not adopt unlawful behaviour provided for by the Italian Penal Code and by the articles of Legislative Decree No. 231/2001.

The notes regarding the quoted articles of Italian Law are described in Appendix A8.

Appendix B8 contains a list of the relevant Polish Law provisions.

5. Intended Users of these Guidelines and General Guidelines of Behaviour

These Guidelines deal with the behaviour of all employees – executives, directors, managers, office staff and workers (“Company Representatives”) – of Foreign Companies working in recognised risk areas, and independent consultants and partners (hereinafter all these will be referred to as the “Intended Users”), with the exception of those Foreign Companies that have implemented special precautionary measures according to their local laws, which are similar to the Decree.

The purpose of this document is to make all Intended Users, as identified above, to follow the Guidelines of behaviour specified herein.

Within the framework of these Guidelines, all Company Representatives directly, and independent consultants and partners by means of specific agreement terms shall expressly refrain from:

- a) making payments to public officers (deemed as any officer or employee of a foreign government or any department, agency, or any person acting in an official capacity for, or on behalf of, said government or department or agency etc.);
- b) giving gifts and gratuities except as per the company’s customary practice; in particular, it is prohibited to offer any form of gift to foreign public officials (including those countries where this is a widespread practice), or to their relatives, which may affect their impartiality of judgment or induce them to ensure an advantage of any kind to the company. Permitted gifts shall always be either of modest value or the Group’s brand image;
- c) according other advantages of any kind (e.g. promises to hire etc.) to Public Administration representatives, that may lead to the consequences described in paragraph b) above;
- d) rendering services in favour of partners that are not justified within the framework of the partnership agreement established with those partners;

- e) paying to independent consultants fees that are not justified compared to the assignment they have to perform and to common local practices;
- f) submitting untrue statements to government or Community public authorities in order to obtain public funds, grants or facilitated loans;
- g) allocating amounts received from State or Community public authorities as funds, grants or loans for other purposes than those they were intended for.

The following principles shall apply for the purpose of implementing the Guidelines of behaviour described above:

1. adequate evidence shall be given as to all principal relations with Public Administrations regarding "at-risk activities";
2. all partnership agreements shall be defined in writing, specifying the terms of agreement, relative to the financial terms for joint bidding;
3. all assignments given to independent consultants shall also be made in writing, specifying the fees agreed and the object of the contract; proper evidence of the fee calculations and of the work performed should be recorded by the Company;
4. consultants or other Third parties working for or on behalf of AUTOSTRADE PER L'ITALIA or one of its subsidiaries must sign a provision of no conflict of interest existence and must operate within the rules and ethical principles of the Code of Ethics. Any breaches in the Code of Ethic should result in the cancellation of the assignment;
5. no payment in cash shall be allowed;
6. all statements rendered to national or European public authorities for the purpose of obtaining funds, grants or loans shall contain only true information and, where said funds, grants or loans are obtained, these shall be appropriately accounted for;
7. all managers and supervisors in charge of the obligations related to the performance of these activities (payment of invoices, allocation of State or European Community funds etc.) shall comply with said obligations and report immediately any irregularity to the Managing Director;
8. within the company, suitable evaluation systems might be put in place for the selection of agents, consultants etc., as well as partners with whom the Foreign Company intends to make a partnership (e.g. a joint-venture, also in the form of a temporary company association or consortium etc.), and be used to cooperate with the company in the performance of "at-risk activities";
9. any behaviour by agents or consultants etc., as well as partners with whom the Foreign Company intends to make a partnership, which contrasts with the Guidelines of behaviour stated in this document, might result, according to the provisions contained in the specific clauses of the job orders or in the partnership agreements, in cancellation of the agreement subject to the possibility of the company applying for damages if such behaviour causes real damage to the company.

Moreover, the Foreign Companies are required to:

1. keep books, records and accounts which, in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the companies;
2. design and maintain a system of internal control sufficient to provide reasonable assurance that:
 - (a) transactions are executed in accordance with a management's general or specific authorisations;
 - (b) transactions are recorded as necessary:
 - to permit the preparation of financial statements in conformity with the generally accepted applicable accounting principles or any other criteria applicable to such statements, and
 - to maintain the accounting for assets;
 - (c) access to assets shall only be permitted in accordance with the management's general or specific authorisation, and the recorded accounting for assets shall be compared with the existing assets at reasonable intervals, and appropriate action shall be taken with respect to any differences.

Moreover, Officers and Administrators of Foreign Companies shall:

1. conduct themselves diligently, transparently and cooperatively in accordance with the law and internal corporate procedures in all activities involving the preparation of financial statements and other corporate communications, in order to provide shareholders and others with true and accurate information concerning the economic, financial and balance sheet position of the company and its subsidiaries;

2. comply rigorously with all provisions of law concerning maintenance of capital so as not to prejudice the rights of creditors and others in general;
3. ensure the regular operation of the Company and Corporate Officers, guaranteeing and facilitating all forms of internal control of company management prescribed by law, as well as the free and proper expression of the will of the shareholders meeting;
4. send all communications required by law and regulations to the relevant supervisory authorities promptly, diligently and in good faith, without obstructing the exercise of such authorities' supervisory duties in any way;
5. introduce an occupational health and safety management system, to enable the company to control its health and safety at work risks.

Appendix A: Notes regarding the Quoted Articles of Italian Law

A1 – Offences against Public Agencies

• Embezzlement against the State, other public bodies or the European Union (Art. 316 bis I.P.C.)

This criminal offence is committed when, after receiving financing or contributions from the Italian Government, other public entities or the European Union, the sums obtained are not used for their intended purposes (in fact, the offence consists of the misappropriation, also partially, of the obtained sums, regardless of whether the planned activity was carried out).

Given that the perpetration of the crime coincides with the executive phase, it can also be linked to financing already received in the past that is not now destined for the purposes for which it was disbursed.

• Undue cashing in of contributions, financing or other financial disbursement from the State, other public bodies or the European Union (Art. 316 ter I.P.C.)

This criminal offence is committed when, through the use or presentation of false statements or documents, or the omission of mandatory information, any contributions, financing, subsidised loans or other disbursements of the same type, granted or allocated by the State, other public entities, or the European Union, are wrongfully obtained.

In this case, contrary to the preceding clause (Art. 316 *bis*), the way disbursements are used is irrelevant as regards the offence, as the offence is committed at the moment financing is obtained.

Finally, it is important to underline that this is a residuary offence that may often apply in circumstances where the offender lacked the intent required for the offence of defrauding the State.

• Extortion (Art. 317 I.P.C.)

This criminal offence is committed when a public official, or a person responsible for a public service, abuses his position in order to procure for him/her, or others, money or other benefits that are not due to him/her or them. This offence is purely liable to a residuary application in the case in point provided for by Legislative Decree No. 231/2001. In particular, this type of offence, as regards the application of the same Decree, could apply where an employee or agent of a Group company aids or abets the public official in the offence who, abusing his position, requests that third parties perform services not due or rightful (provided that the Group company in some way derives a benefit/advantage from such conduct).

• Corruption for official acts or in acts against official duties (Arts. 318, 319 and 319 bis I.P.C.)

This criminal offence is committed when a public official receives, for him/her or on behalf of others, money or other benefits in exchange for carrying out, omitting or delaying certain official acts of his office (creating an advantage for the corrupting party).

The public official's conduct may become apparent both in a duty (e.g. speeding up the handling of a matter whose paperwork falls within his/her competence) and in an act contrary to his/her duties (e.g. a public official who accepts money to guarantee the awarding of a tender).

This offence is different from that of extortion as there is an agreement between the corrupted and corrupting person(s) aimed at gaining mutual benefit while, as regards extortion, a private party suffers the conduct of a public official or a person responsible for a public service.

• Corruption in judicial acts (Art. 319 ter I.P.C.)

This criminal offence is committed when a company is involved in judicial proceedings and, in order to gain an advantage in such proceedings, bribes a public official (not only a judge/magistrate but also a clerk of the court or other official).

• **Inducement to corruption (Art. 322 I.P.C.)**

This criminal offence is committed when a public official is offered a bribe and he/she refuses to accept the illegal money/benefit proposed.

• **Fraud against the State, other public bodies or the European Union (Art. 640, clause II, No.1 I.P.C.)**

This criminal offence occurs when a wrongful gain is obtained by deception or under false pretences and with the intent to deceive and defraud to the detriment of the State, a public body or the European Union. For instance, this offence may be committed in circumstances where false and inaccurate documentation or information, relative to the participation in a call for tenders, is knowingly submitted to a Public Administration in order to obtain the same tender.

• **Serious fraud to receive public funds (Art. 640 bis I.P.C.)**

This criminal offence is committed in circumstances where public funds or grants are fraudulently obtained.

Fraud may take place when untrue information or false documentation is provided in order to obtain public financing.

• **Computer fraud against the State, other public bodies or the European Union (Art. 640 ter I.P.C.)**

This criminal offence is committed when, altering information functions or a computerised system, or manipulating data contained in such systems, wrongful gain is obtained by fraud thus causing damage to third parties. In fact, this offence may be committed should such systems, once financing has been obtained, be violated in order to insert an amount, relative to the financing, higher than that legitimately obtained.

• **Peculation, Extortion, Corruption and Inducement to corruption of members of the organs of the European Communities and foreign officials of the European Communities and States (Art. 322 bis I.P.C.)**

The criminal offences of peculation, extortion, corruption and inducement to corruption are also applied to:

- members of the Commission of the European Communities, and the European Parliament, the Court of Justice and the State Auditors' Department of the European Communities;
- officials and agents recruited under contract to conform with the statute of officials of the European Communities or the regime applicable to agents of the European Communities;
- people instructed by State members or any public or private body of the European Communities that carry out duties corresponding to those of the officials or agents of the European Communities;
- members and officers of bodies constituted on the basis of the Treaties that established the European Communities;
- those people who, within the area of other State members of the European Union, carry out duties or activities corresponding to those of public officials and people entrusted with a public service.

The provisions of Arts. 321 I.P.C. (penalty for corruption) and 322 I.P.C. (inducement to corruption) – first and second paragraph – are applied even if the money or other benefit is given, offered or promised to:

- 1) people as indicated in the first paragraph of this Article;
- 2) people that carry out duties or activities corresponding to those of public officials and people entrusted with a public service within the area of other foreign States or international public organisations, should the unlawful act be committed in order to gain undue advantage for the people themselves or for others in international economic operations.

The people indicated in the first paragraph are compared to public officials, should they carry out corresponding duties and activities, and to those entrusted with a public service in the other cases.

A2 – White Collar Crimes

• **False company reports/communications to the damage of shareholders or creditors (Arts. 2621 and 2622 I.C.C.)**

This criminal offence is committed when false statements of material facts are made in the financial statements or reports of a company or group, or in any other corporate communication required by law, with the intent of misleading or deceiving shareholders, creditors or the public as to the economic, financial or balance sheet position of the company or group. It is also an offence to omit information required by law with the intent of misleading or deceiving as above.

- **False reports or communications issued by auditing companies (Art. 2624 I.C.C.)**

This criminal offence is committed when a company's independent auditors make false statements or conceal information concerning the economic, financial and balance sheet position of the company in order to realise wrongful gains for themselves or others.

The penalty is more severe if the recipients of false statements or information suffer financial losses as a result of the independent auditors' conduct.

In addition to the independent auditors' liability for the crime, the financial accounting organs of the company and its employees may also be involved by way of complicity in the crime. Pursuant to Art. 110 of the Italian Penal Code, any directors, statutory auditors or other members of an audited company may be held liable if they have determined or instigated the unlawful conduct of the independent auditors relative to the criminal act.

- **Hindered control (Art. 2625 I.C.C.)**

It is a criminal offence to conceal documents or to employ other means of impeding or obstructing legally authorised inspections or audit activities by shareholders, other corporate officers or the company's independent auditors.

- **Undue repayment of contributions (Art. 2626 I.C.C.)**

In general, a company shall not return any contribution of capital, also simulated, than by means of the legitimate reduction of capital share to its shareholders, or release shareholders from the same obligations to fulfil this.

- **Illegal distribution of profits and reserves (Art. 2627 I.C.C.)**

It is a criminal offence to allocate profits or advances on profits, which have not been realised or allocated by law to reserves, or to allocate reserves, even if they are not formed with profits that, by law, may not be distributed.

- **Illegal operations on stock or company shares or by the parent company (Art. 2628 I.C.C.)**

It is a criminal offence to purchase or subscribe to shares or capital share in the controlling company, which causes an infringement to the integrity of the capital share or reserves that are not distributable.

- **Operations prejudicial to creditors (Art. 2629 I.C.C.)**

This criminal offence is committed, in violation of creditor protection laws, when reductions in capital share or mergers with other companies or demergers are executed, which may cause damage to creditors.

- **Failure to notify a conflict of interest (Art. 2629 bis I.C.C.)**

This criminal offence is committed if a member of the Board of Directors with listed shares does not communicate to the other members of the Board, as well as to the Statutory Auditors, that he/she, or a third party, has an interest in a determined company operation which, following this nonfeasance, may cause damage to the company or third parties.

- **Simulated capital formation (Art. 2632 I.C.C.)**

This criminal offence is committed when company capital is falsely created or increased by the issuing of shares or capital share in the company at an amount below their nominal value; shares or capital share are reciprocally subscribed; the contribution of assets in kind, receivables or corporate assets are significantly overvalued in the case of company transformation.

- **Undue apportionment of corporate assets by receivers/liquidators (Art. 2633 I.C.C.)**

This criminal offence is committed when corporate assets are distributed among shareholders before payment of corporate creditors or allocation of money necessary to satisfy them, which may cause damage to the creditors.

- **Illegal influence on shareholders' meetings (Art. 2636 I.C.C.)**

This criminal offence consists of conduct that would typically determine, by simulated acts or fraud, the majority in a shareholders meeting with the purpose of attaining unfair profit for oneself or others.

- **Agiotage (stock manipulation and market rigging) (Art. 2637 I.C.C.)**

This criminal offence consists of diffusing false information or executing sham transactions or other deceptions that may materially cause a significant change in the price of financial instruments, either unlisted or for which a request for placement on an official stock market has not been presented, or significantly affect public confidence in the financial stability of banks or banking groups.

- **Hindering public supervisory authorities in exercising their functions (Art. 2638 I.C.C.)**

This criminal offence is committed when a company makes false statements of material facts in communications to the supervisory authorities provided for by law, with the intent of obstructing their functions, also through the object of valuation concerning the economic, financial or balance sheet position of the company, subject matter of the supervision, or fraudulently omits or conceals information, in whole or in part, that should have been communicated relative to the same situation.

A3 – Terrorist Offences or Subversion of the Democratic Order

A) Italian Penal Code Articles

- **Subversive actions (Art. 270 I.P.C.)**

This criminal offence is committed through the promotion, constitution, organisation or management of associations in the State territory, which are directed at ruthlessly establishing the dictatorship of a social class over others, or at violently suppressing a social class or, in any case, at wilfully subverting the economic or social systems constituted in the State or, finally, having as their purpose the ruthless suppression of every political and legal system.

- **Associations promoting terrorism, also international, or subversion of the democratic order (Art. 270 bis I.P.C.)**

This criminal offence is committed by any person who promotes, constitutes, organises, manages or finances associations that proposes the execution of acts of violence for the purposes of terrorism or subversion of the democratic order.

As regards the penal laws, the purpose of terrorism also occurs when the acts of violence are directed against a foreign State, institution or international organism.

- **Support of terrorist or subversive associations (Art. 270 ter I.P.C.)**

The criminal offence of assistance to associations punishes anyone who gives refuge or provides food, hospitality, transport and communication instruments to anybody who participates in the associations indicated in the previous Arts. 270 and 270 bis I.P.C.

It is not punishable for someone who commits the offence in favour of a close relative.

- **Attacks for terrorist or subversive purposes (Art. 280 I.P.C.)**

In conformity with this regulation, it is punishable for anyone who, for the purpose of terrorism or subversion of the democratic order, makes an attempt on the life or safety of a person.

The criminal offence is aggravated when the action results in a serious crime or the death of a person, or when the act is made against persons who carry out judicial or penal functions or public security, during or because of their functions.

- **Kidnapping for the purpose of terrorism or for subverting the democratic order (Art. 289 bis I.P.C.)**

This criminal offence is committed through the kidnapping of a person for the purpose of terrorism or the subversion of the democratic order.

The offence is aggravated by the death, intentional or not, of the kidnapped person.

- **Inducement to commit crimes against the State (Art. 302 I.P.C.)**

The law states that any person is punishable who incites somebody to commit one of the non-culpable offences provided for in the Italian Penal Code, relative to offences against the personality of the State, for which the law decrees imprisonment or a life sentence if the incitement is not recognised, or with one to eight years imprisonment if it is recognised but the offence is not committed.

- **Political conspiracy through agreements and associations (Arts. 304 and 305 I.P.C.)**

This law punishes a person who agrees to commit one of the offences set forth in the previous clause (Art. 302 I.P.C.).

- **Formation of and participation in an armed organisation, and support to conspirators or members of an armed organisation (Art. 306 I.P.C.)**

This criminal offence is committed when, in order to carry out one of the offences indicated in the aforementioned Art. 302 of the I.P.C., an armed gang is formed.

B) Special Laws

- **Art. 1 of Law No. 15 of 6 February 1980** provides for an aggravating circumstance that is applied to any offence “committed for the purpose of terrorism or the subversion of the democratic order”. It follows that any offence provided for by the Italian Penal Code or special laws, also different from those expressly directed at punishing terrorism, may become, on condition that it is committed with the aforesaid purpose, one of those offences that, in accordance with Art. 25 *quater*, may constitute a prerequisite for the allegation of the responsibility of the legal entity.
- Moreover, laws specifically directed at the prevention of offences committed with the purpose of terrorism are **Law No. 342 of 10 May 1976**, relative to the repression of offences against the safety of air navigation, and **Law No. 422 of 28 December 1989**, regarding the repression of offences against the safety of sea navigation and offences against the safety of fixed installations on intercontinental platforms.

C) Art. 2 of the New York Convention of 9 December 1999

The above article states that any person may commit a criminal offence if that person, by whatever means at his/her disposal, directly or indirectly, illegally and wilfully, provides or collects funds with the intention of using them, or knowing they are destined to be used, in full or in part, in order to carry out:

- (a) an act that constitutes a criminal offence within the scope of, and as defined by, one of the treaties listed in the annex, or
- (b) any other act intended to cause death or serious bodily harm to a civilian, or to any other person not taking an active part in the hostilities in a situation of armed conflict, when the purpose of such an act, by its nature or context, is to intimidate a population or to compel a government or an international organisation to carry out or abstain from carrying out any act.

For an act to constitute one of the aforementioned criminal offences, it shall not be necessary for the funds to actually be used in order to carry out an offence described in subparagraphs (a) or (b). Nevertheless, an offence is committed by a person who attempts to commit an offence as defined above. Likewise, any person may commit an offence if he/she:

- (a) takes part as an accomplice in an offence as set forth in the aforesaid paragraph;
- (b) organises or directs others in an offence as defined in the aforesaid paragraph;
- (c) contributes to the commission of one or more offences as described in the aforesaid paragraph by a group of persons acting with a common purpose. Such contribution shall be intentional and shall either be:
 - i) made with the aim of furthering the criminal activity or criminal purpose of the group, where the activity or purpose involves the commission of an offence, or
 - ii) made in full knowledge of the intention of the group to commit an offence.

A4 – Offences against the Person

- **Placing or holding a person in conditions of slavery or servitude (Art. 600 I.P.C.)**
This criminal offence is committed when a person is reduced to slavery or a similar condition.
- **Child prostitution (Art. 600 bis I.P.C.)**
This criminal offence is committed when a person forces someone under 18 years of age into prostitution, or favours or exploits prostitution.
Moreover, the offence of engaging in sexual acts with a minor between 14 and 16 years of age in exchange for money or other economic benefits is also prosecuted, provided that the act does not constitute a more serious crime.
- **Child pornography (Art. 600 ter I.P.C.)**
This criminal offence regards the exploitation of persons under 18 years old in order to carry out explicit pornographic images or produce pornographic material, as well as the trade and conscious assignment, free of charge or voluntary, of such material.
The offence in question also occurs when the pornographic material is distributed, diffused or publicised, by any means, also via computer, or when news or information is distributed or diffused with the aim of sexually soliciting or exploiting minors under 18.
- **Possession of pornographic material (Art. 600 quater I.P.C.)**
This criminal offence is committed when a person knowingly procures or displays pornographic material, also computerised, produced through the sexual exploitation of minors under 18.

- **Tourism promoting child sexual exploitation (Art. 600 quinques I.P.C.)**

This criminal offence is committed when tours/journeys are organised or promoted that are aimed at the exploitation of prostitution to the damage of minors or, in any case, involving such an activity.

- **Trafficking in human beings (Art. 601 I.P.C.)**

This criminal offence is committed when the trade of slaves or persons in a similar situation is carried out. When the case involves minors under 18, heavier prison sentences are provided for.

- **Sale and purchase of slaves (Art. 602 I.P.C.)**

This criminal offence is committed when any person lends or sells a person that he/she finds in a state of slavery or similar condition, or appropriates and buys or maintains that person in the previously mentioned condition.

- **Practice of mutilation of female genitalia (Art. 583 bis I.P.C.)**

This criminal offence is committed when, in the absence of therapeutic needs, mutilation of the female genital organs is carried out. As regards the commission of this offence, the practice of mutilation of the female genital organs means clitoridectomy, excision and infibulation, and any other practice that causes the same type of effects.

A5 – Crimes of Market Abuse

- **Abuse of confidential information (Insider Trading) (Art. 184 Legislative Decree No. 58 of 24 February 1998)**

Any person who, possessing inside information by virtue of his membership of the administrative, management, or supervisory bodies of an issuer, his holding in the capital of an issuer, or the exercise of his employment, profession, duties, including public duties, or position, commits the criminal offence of insider trading when he:

- buys, sells, or carries out other transactions involving, directly or indirectly, for his own account or for the account of a third party, financial instruments using inside information acquired as described above;
- discloses such information to others outside the normal exercise of his employment, profession, duties or position (regardless of whether those who receive such information use it to carry out transactions);
- recommends or induces others, based on the inside information he possesses, to carry out any of the transactions referred to in the first point.

Furthermore, anyone who, possessing inside information as a result of the preparation or commission of criminal offences, engages in any of the actions described above (e.g. a hacker who, upon gaining illegal access to the IT system of a company, manages to obtain confidential or price-sensitive information) commits the criminal offence of insider trading.

- **Market manipulation (Market Rigging) (Art. 185 Legislative Decree No. 58 of 24 February 1998)**

Any person who disseminates false information (i.e. disclosure manipulation) or sets up sham transactions or employs other devices likely to produce a significant alteration in the price of financial instruments (i.e. trading manipulation), commits the criminal offence of market manipulation.

Furthermore, in regard to dissemination of false or misleading information, this type of market manipulation also includes cases of misleading information created due to the violation of disclosure obligations by the issuer or other parties subject to disclosure requirements.

A6 – Transnational Crimes

Art. 10 of Law No. 146 of 16 March 2006, published in the Official Gazette of the Republic of Italy on 11 April 2006, defines a transnational offence as an offence punished by imprisonment whose maximum term shall be not less than four years, involving an organised criminal group, and that:

- is committed in more than one State, or
- is committed in one State, but a substantial part of its preparation, planning, direction or control takes place in another State, or
- is committed in one State, but involves an organised criminal group that engages in criminal activities in more than one State, or
- is committed in one State but has substantial effects in another State.

The company is liable for the following offences committed on its behalf or for its benefit, if they are transnational, as defined above:

- **Racketeering (Art. 416 I.P.C.)**

This offence is committed when three or more persons conspire in order to commit various offences.

The individuals who promote, constitute, or organise the conspiracy are punished, for said offence only, with imprisonment from three to seven years. The mere fact of participating in the organisation entails imprisonment from one to five years.

- **Mafia-type racketeering (Art. 416-bis I.P.C.)**

This offence envisages that anyone who belongs to a Mafia-type organisation, comprised of three or more persons, be punished by imprisonment from five to ten years.

Those who promote, direct or organise the organization are punished by imprisonment from seven to twelve years.

The organisation is of a Mafia type when its members use the power of intimidation associated with membership in the organisation and the condition of subjugation and conspiracy of silence deriving from it in order to commit offences, to acquire control, directly or indirectly, of economic activities, concessions, authorisations, contracts and public services or to realise wrongful gains or benefits for himself/herself or others.

- **Inducement not to make statements or to make false statements to judicial authorities (Art. 377 bis I.P.C.)**

This offence is committed when a person uses violence or threats, or offers or promises money or other benefits to induce a person summoned before judicial authorities not to make statements or make false statements that can be used in a criminal action, when the summoned person has the right not to respond.

The envisaged punishment is imprisonment from two to six years.

- **Assisting an offender (Art. 378 I.P.C.)**

This offence is committed when a person is helped to avoid investigation or avoid searches by the authorities following the commission of a criminal offence. The punishment envisaged is imprisonment for up to four years.

- **Racketeering for the purpose of smuggling foreign processed tobacco (Art. 291 quater of Presidential Decree No. 43/1973)**

This offence is committed when three or more persons conspire in order to introduce, sell, transport, purchase or possess within the national territory more than ten kilograms of foreign processed tobacco.

The persons who promote, constitute, direct, organise or finance the conspiracy are punished by three to eight years of imprisonment.

The participants are punished by imprisonment from one to six years.

- **Racketeering for the purpose of trafficking in drugs or psychotropic substances (Art. 74 of Presidential Decree 309/1990)**

This offence is committed when three or more persons conspire to cultivate, produce, fabricate, extract, refine, sell or place on sale, offer, transfer, distribute, trade, transport, procure for others, send, carry or ship in transit, or deliver drugs or psychotropic substances for any purpose.

The persons who promote, constitute, direct, organise or finance the conspiracy are punished by not less than twenty years of imprisonment. The participants are punished by not less than ten years of imprisonment.

- **Trafficking in migrants (Art. 12 paragraphs 3, 3 bis, 3 ter, and 5 of Legislative Decree No. 286/1998)**

This offence is committed when a person commits acts aimed at bringing a person into the national territory in violation of immigration laws, or acts aimed at procuring illegal entry into another state where the person is not a citizen or does not have authorisation for permanent residence or facilitates the foreigner's stay in order to realise wrongful gain from the foreigner's illegal status.

In this case, the transgressor is punished with imprisonment from four to fifteen years and a fine of 15,000 euros per person (according to the individual offences that are committed, the penalties may be increased according to the provisions of the cited rules).

A7 – Negligent Homicide and Serious or Very Serious Negligent Personal Injuries committed through Violation of Accident Prevention and Health and Safety Protection Laws

• Negligent homicide (Art. 589 I.P.C.)

This offence is committed when a person negligently causes the death of another person.

Nevertheless, the criminal offence envisaged in Legislative Decree 231/2001 only regards the cases where the fatal accident was caused not by general negligence, and thus inexpertness, imprudence, or negligence, which consists in violation of laws relative to work accident prevention and health and safety.

• Serious or very serious negligent personal injuries (Art. 590 paragraph 3 and Art. 583 I.P.C.)

This offence is committed when a person causes serious injury to another person in violation of laws relative to work accident prevention and health and safety.

Pursuant to paragraph 1 of Art. 583 of the Italian Criminal Code, the injury is considered serious in the following cases:

- 1) if the act causes an illness that endangers the life of the injured person, or an illness or inability to engage in ordinary work for more than forty days;
- 2) if the act causes permanent weakening of a sense or organ.

Pursuant to paragraph 2 of Art. 583 of the Italian Criminal Code, the injury is considered serious if it causes:

- an illness that is definitely or probably incurable;
- the loss of a sense;
- the loss of a limb, or mutilation that renders the limb useless, or the loss of use of an organ or the ability to procreate, or a permanent and serious speech impediment;
- deformation or permanent disfigurement of the face.

A8 – Money Laundering Crimes

• Crime of receiving (Art. 648 I.P.C.)

This offence is committed when a person buys, receives or conceals money, goods, or other gains from an offence, or carries out other operations in relation to them.

• Money laundering (Art. 648-bis I.P.C.)

This offence is committed when a person substitutes or transfers money, goods, or other gains from a non-negligent offence, or carries out other operations in relation to them in order to obstruct identification of their criminal origin.

This offence is punished by imprisonment from four to twelve years and a fine from 1,032 euros to 15,493 euros.

The penalty is increased if the act is committed in the course of operating a professional activity.

• Investment of money, goods or gains of illegal origin (Art. 648 ter I.P.C.)

This offence is committed when money, goods or other gains resulting from a crime are invested in economic or financial activities. In this case, the offence is punishable by imprisonment from four to twelve years and a fine from 1,032 euros to 15,493 euros.

The penalty is increased if the act is committed in the course of operating a professional activity.

Appendix B. Reference regulations in force in the Republic of Poland

All the provisions of Italian law indicated in this Compliance Programme must be deemed applicable to Planned Users within the extent specified in the Compliance Programme as far as these provisions are not contradictory with relevant provisions of law commonly applicable in the Republic of Poland, with special emphasis on the provisions indicated in this Appendix B.

B1 – Offences against public authorities

▪ Chapter XXIX of the Penal Code “Offences against the Functioning of the State and Local Government Institutions”

Article 222. § 1. Whoever violates the personal inviolability of a public official, or a person called upon to assist him, or in connection with the performance of official duties shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 3 years.

§ 2. If the act specified in § 1 has been in response to the inappropriate conduct of a public official or a person called upon to assist him, the court may apply an extraordinary mitigation of the penalty or even renounce its imposition.

Article 223. Whoever, acting jointly and in co-operation with other persons, or using a firearm, knife or other similarly dangerous item or forceful means, commits an active assault on a public functionary or a person called upon to assist him, during or in connection with the performance of official duties shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

Article 224. § 1. Whoever, by using violence or an unlawful threat, affects the official acts of a government authority, other public authority or local government shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. The same punishment shall be imposed on anyone, who uses violence or an illegal threat with the purpose of forcing a public official or a person called upon to assist him, to abstain from a lawful official activity.

§ 3. When the consequence of the act specified in § 2 is the one specified in Article 156 § 1 or in Article 157 § 1, the perpetrator shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

Article 225. § 1. Whoever prevents a person authorised to carry out environmental inspections or a person called upon to assist him from performing his official duty, or makes it difficult to do so shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. The same punishment shall be imposed on anyone, who prevents a person authorised to carry out labour inspection or a person called upon to assist him from performing his official duty, or makes it difficult to do so.

Article 226. § 1. Whoever insults a public official or a person called upon to assist him, in the course of and in connection with the performance of official duties shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

§ 2. The provision of Article 222 § 2 shall be applied accordingly.

§ 3. Whoever publicly insults or humiliates a constitutional authority of the Republic of Poland shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 227. Whoever, by purporting to be a public official or by taking advantage of an erroneous belief of another person concerning this, performs an act connected with a relevant official capacity shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

Article 228. § 1. Whoever, in connection with the performance of a public function accepts a material or personal benefit or a promise thereof, or demands such a benefit shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

§ 2. In the event that the act is of a lesser significance, the perpetrator shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 3. Whoever, in connection with the performance of a public function, accepts a material or personal benefit and a promise thereof for behavior in breach of legal regulations, shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 4. The penalty specified in § 3 shall be also imposed on anyone who, in connection with his official capacity, makes the performance of his official duties conditional upon receiving a material or personal benefit or a promise thereof or demands such benefit.

§ 5. Whoever, in connection with the performance of a public function, accepts a material benefit of significant value or a promise thereof, shall be subject to the penalty of deprivation of liberty for a term between 2 and 12 years.

§ 6. The penalties specified in § 1 – 5 are also imposed on a person who, in connection with the performance of a public function in a foreign state or international organization, accepts a material or personal benefit or a promise thereof or demands such a benefit, or makes the performance of an official duty conditional upon receiving it.

Article 229. § 1. Whoever gives a material or personal benefit or promises to provide it to a person performing public functions shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

§ 2. In the event that the act is of a lesser significance, the perpetrator shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 3. If a perpetrator of the act specified in § acts in order to induce a person performing a public function to infringe legal regulations or gives or promises to give such person a material or personal benefit for infringing legal regulations, he shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 4. Anyone who gives or promises to give a material benefit of significant value to a person performing a public function, in connection with the performance of such a function, shall be subject to the penalty of deprivation of liberty for a term between 2 to 10 years.

§ 5. The penalties specified in § 1 – 4 are also imposed on a person who gives or promises to give a material or personal benefit to a person performing a public function in a foreign state or international organization, in connection with the performance of such function.

§ 6. The perpetrator of the offence specified in § 1-5 is not subject to the penalty if a material or personal benefit or a promise thereof were accepted by the person performing a public function, but the perpetrator notified a body established to prosecute such offences about this fact and disclosed all important circumstances of the offence before the body learnt about it.

Article 230. § 1. Whoever, claiming to have influence on a state or local government, international organization or a foreign organizational unit that has public funds at its disposal or arousing a belief in another person or confirming him/her in a belief of the existence of such influence, undertakes to intercede in the settling of a matter in exchange for a material or personal benefit or for a promise thereof, shall be subject to the penalty of deprivation of liberty for a term from 6 months up to 8 years.

§ 2. In the event that the act is of a lesser significance, the perpetrator shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 230a. § 1. Anyone who gives or promises to give a material or personal benefit in exchange for interceding in the settling of a matter in a state or local government institution, international or domestic organization or in a foreign organizational unit that has public funds at its disposal, by the illegal exertion of influence on a decision, action or omission of a person performing a public function, in connection with the performance of such function, shall be subject to the penalty of deprivation of liberty from 8 months up to 8 years.

§ 2. In the event that the act is of a lesser significance, the perpetrator shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 3. The perpetrator of the offence specified in § 1 or § 2 is not subject to the penalty if a material or personal benefit or a promise thereof were accepted, but the perpetrator notified a body established to prosecute such offences about this fact and disclosed all important circumstances of the offence before the body learnt about it

Article 231. § 1. A public official who, exceeding his authority, or not performing his duty, acts to the detriment of a public or individual interest, shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. If the perpetrator commits the act specified in § 1 with the purpose of obtaining a material or personal benefit, he shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 3. If the perpetrator of the act specified in § 1 acts unintentionally and causes an essential damage shall be subject to a fine, the penalty of restriction of liberty, or deprivation of liberty for up to 2 years.

§ 4. The provision of § 2 shall not be applied when the act has the features of the prohibited act specified in Article 228.

▪ **Act dated 9 June 2006 on the Central Anticorruption Bureau (J.L. of 2006, no 104, item 708), Art. 1 sections 3 and 4:**

3. Corruption, in the meaning of the Act is the promising, proposing, handing in, demanding, accepting by any person, directly or indirectly, of any undue material, personal or other benefit for himself or for any other person or the accepting of a proposal or promise of such benefits in exchange for action or omission in performing a public function or within the course of business activity. (section 3 inconsistent with the Polish Constitution (judgment of the Constitutional Tribunal J.L. of 2009, no. 105, item 880) expires as of 3.07.2010.
4. The activity detrimental to the state's economic interests, in the meaning of the Act, is any behavior that may cause to the property of:
 - 1) a unit of the public finance sector in the meaning of the regulations on public finance;
 - 2) a unit not classified to the public financial sector and receiving public funds;
 - 3) entrepreneur with the participation of the State Treasury or a unit of territorial self-government, a severe damage in the meaning of the Art. 115 § 7 of the Act dated 6 June 1997 – Penal Code (J.L. no. 88, item 553, as amended²).

B2 – Offences committed by public servants

▪ Chapter XXXIV of the Penal Code “Offences against the Credibility of Documents”

Article 270. § 1. Whoever, with the purpose of using it as authentic, forges, or counterfeits or alters a document or uses such a document as authentic, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for a term of between 3 months to 5 years.

§ 2. The same punishment shall be imposed on anyone, who fills in a form bearing someone else's signature, contrary to the will of the signatory and to his detriment, or indeed uses such a document.

§ 3. Whoever makes preparations for the offence specified in § 1, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 271. § 1. A public official or other person authorised to issue a document, who certifies an untruth therein, with regard to a circumstance having a legal significance shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 2. In the event that the act is of a lesser significance, the perpetrator shall be subject to a fine or the penalty of restriction of liberty.

§ 3. If the perpetrator commits the act specified in § 1 in order to gain a material or personal benefit, he shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

Article 272. Whoever procures an attestation of an untruth by deceitfully misleading a public official or another person authorised to issue such a document shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 273. Whoever uses the document specified in Article 271 or 272, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 274. Whoever sells his own identity document or such a document of another person shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 275. § 1. Whoever uses a document certifying the identity of another or the property rights, or steals, or appropriates such a document, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 2. The same punishment shall be imposed on anyone, who unlawfully transports or carries across the border, or sends abroad a document certifying the identity or property rights of another person.

Article 276. Whoever destroys, damages or renders unfit for use, or conceals, or removes a document to which he has no exclusive right of disposition, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 277. Whoever destroys, damages, removes or renders invisible boundary marks or sets false borders shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

▪ Chapter XXXVI of the Penal Code “Offences against Business Transactions”

Article 296. § 1. Whoever, while under an obligation resulting from provisions of law, a decision of a competent authority or a contract to manage the property or business of a natural or legal person, or an organizational unit which is not a legal person, by exceeding powers granted to him or by failing to perform his duties, causes it to suffer considerable material damage, shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 2. If the perpetrator of the offence specified in § 1 acts in order to gain a material benefit he shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

§ 3. If the perpetrator of the offence specified in § 1 or 2 causes significant material damage of great extent he shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 4. If the perpetrator of the offence specified in § 1 or 3 acts unintentionally he shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 5. Whoever had voluntarily compensated full damage caused, prior to instituting criminal proceedings, shall not be liable to punishment.

Article 296a. §1. Whoever, while performing a managerial function in an organizational unit that conducts business activity or while remaining with it in an employment relation, relations under a contract of mandate or contract for a specific work, demands or accepts a material or personal benefit or a promise thereof in exchange for abuse of his powers or for failing to fulfill his duty which may cause a material damage to such unit or which is an act of unfair competition or unacceptable preferential act for benefit of a purchaser or a recipient of goods, service or performance, shall be subject to the penalty of deprivation of liberty from 3 months up to 5 years.

§ 2. The same penalty shall be imposed on anyone who in the cases specified in § 1 gives or promises to give a material or personal benefit.

§ 3. In the event that the act is of a lesser significance, the perpetrator of the offence specified in § 1 or 2 shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 4. If the perpetrator of the offence specified in § 1 causes a significant material damage, he shall be subject to the penalty of deprivation of liberty from 8 months up to 8 years.

§ 5. The perpetrator of the offence specified in § 2 or in § 3 in conjunction with § 2 is not subject to the penalty if a material or personal benefit or a promise thereof were accepted, but the perpetrator notified a body established to prosecute such offences about this fact and disclosed all relevant circumstances of the offence before the body learnt about it.

Article 296b. § 1. Whoever, while organizing a sports competition or while participating in it, accepts a material or personal benefit in exchange for unfair behavior that may affect the result of such competition, shall be subject to the penalty of deprivation of liberty from 3 months up to 5 years.

§ 2. The same penalty shall be imposed on anyone who in the cases specified in § 1 gives or promises to give a material or personal benefit.

§ 3. In the event that the act is of a lesser significance, the perpetrator of the offence specified in § 1 or 2 shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 4. The perpetrator of the offence specified in § 2 or in § 3 in conjunction with § 2 is not subject to the penalty if a material or personal benefit or a promise thereof were accepted, but the perpetrator notified a body established to prosecute such offences about this fact and disclosed all relevant circumstances of the offence before the body learnt about it.

Article 297. § 1. Whoever, in order to obtain, for himself or for another person, from a bank or an organizational unit conducting similar activity under law or from a body or institution that has public funds at its disposal, a credit, loan, surety, guarantee, letter of credit, subsidy, subvention, bank's confirmation of a liability resulting from a surety or a guarantee or a similar pecuniary benefit for a specific business purpose, electronic payment instrument or public procurement, submits forged, altered document or a document certifying an untruth or unreliable document or an unreliable written declaration regarding circumstances of material importance for obtaining said financial support, payment instrument or procurement, shall be subject to the penalty of deprivation of liberty from 3 months up to 5 years.

§ 2. The same punishment shall be imposed on anyone who, despite of his obligation, does not notify a competent authority or institution of the occurrence of circumstances, which can have an effect on withholding or limiting the amount of the financial support specified in § 1, or on a public order or on a possibility of using an electronic payment instrument.

§ 3. Whoever had voluntarily prevented, prior to the institution of criminal proceedings, using the financial support or payment instrument specified in § 1, resigned from a subsidy or public procurement or compensated the claim of the injured, shall not be liable for punishment.

Article 298. § 1. Whoever, in order to obtain compensation under an insurance contract, causes an event which provides grounds for a compensation payment, shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 2. Who had voluntarily prevented the payment of compensation, prior to instituting criminal proceedings, shall not be liable to punishment.

Article 299. § 1. Whoever receives, transfers or transports abroad, assists in its transfer of title or possession of legal tenders, financial instruments, securities, or other foreign currency values, property rights or real or movable property obtained from the profits of a prohibited deed committed, or undertakes other actions which can prevent, or make significantly more difficult, determination of their criminal origin or place of deposition, detection, seizure or forfeiture shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

§ 2. The punishment specified in § 1 shall be imposed on anyone who, being an employee or acting on behalf of or for a bank, financial or credit institution or other entity which has a legal obligation to register

transactions and persons who make transactions, unlawfully receives financial instruments, securities, foreign currency values, transfers or converts them, receives them under other circumstances arousing justifiable suspicion that they are a subject of a prohibited deed specified in § 1, or else provides services to conceal its unlawful origin or in securing them against seizure.

§ 3. (revoked)

§ 4. (revoked)

§ 5. If the perpetrator commits the act specified in § 1 or 2 acting in cooperation with other persons, he shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 6. The punishment specified in § 5 shall be imposed on a perpetrator who, by committing the act specified in § 1 or 2, gains considerable material benefit.

§ 7. In the event of conviction for the offence specified in § 1 or 2, the court shall decide on the forfeiture of items derived either directly or indirectly, including profits of such offence or their equivalent, even though they are not the property of the perpetrator. Forfeiture in whole or in part is not adjudicated if the item, profit or its equivalent is returned to the aggrieved person or other entity.

§ 8. Whoever voluntarily disclosed before a law enforcement agency, information about persons taking part in the perpetration of an offence or about the circumstances of an offence, if it prevented the perpetration of another offence, he shall not be liable to the penalty for the offence specified in § 1 or 2; If the perpetrator undertook efforts leading to the disclosure of this information and circumstances, the court may apply extraordinary mitigation of punishment.

Article 300. § 1. Whoever, in case of threatened insolvency or bankruptcy, prevents or reduces the satisfaction of his creditor through removing, concealing, selling, donating, destroying or by actually or purportedly encumbering his assets shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. Whoever, in order to prevent the execution of a ruling by a court or other public authority, prevents or fails to fully compensate his creditor through removing, concealing, selling, donating, destroying or by actually or purportedly encumbering his assets forfeited or under threat of forfeiture shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 3. If the act specified in § 1 caused damage to many creditors, the perpetrator shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

§ 4. If the injured party is not the State Treasury, the prosecution of the offence specified in § 1 shall occur on a motion of the injured person.

Article 301. § 1. Whoever, while being a debtor to several creditors, prevents or reduces the satisfaction of through the establishment of a new business entity, under legal regulations, and transfer his assets into it shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 2. The same punishment shall be imposed on anyone, who while being a debtor to several creditors brings about his bankruptcy or insolvency.

§ 3. Whoever, while being a debtor to several creditors recklessly brings about his bankruptcy or insolvency, particularly through wasting assets, contracting liabilities or concluding transactions openly contradicting principles of good management shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 302. § 1. Whoever in the event of threatened insolvency or bankruptcy, is not able to satisfy all his creditors, repays or satisfies only some of them, thereby acting to the detriment of others shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 2. Whoever gives or promises to give a material profit to a creditor in return for actions detrimental to other creditors in connection with bankruptcy proceedings or bankruptcy-prevention proceedings shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 3. The same punishment shall be imposed on a creditor who in connection with proceedings specified in § 2 receives a material profit in return for actions detrimental to other creditors, or who demands such a profit.

Article 303. § 1. Whoever causes material damage to a natural or legal person or an organizational unit which is not a legal person, by failing to document business activities or by documenting it in an dishonest or false manner, particularly by destroying, removing, concealing, altering or falsifying documents regarding such activities shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. If the perpetrator of the offence specified in § 1 causes a considerable material damage shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 3. In the event that the act is of a lesser significance, the perpetrator of the offence specified in § 1 shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

§ 4. If the injured party is not the State Treasury, the prosecution of the offence specified in § 1-3 shall occur on a motion of the injured person.

Article 304. Whoever, taking advantage of another natural or legal person, or organizational unit which is not a legal person, being under constraint, concludes with him a contract imposing upon [such an entity] an obligation to furnish a consideration, that is obviously incommensurate with the benefits provided, shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 305. § 1. Whoever, in order to gain a material profit, prevents or obstructs a public tender or enters into co-operation with another person, to the detriment of the owner of property or a person or institution for which the tender is to be held, shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. The same punishment shall be imposed on anyone who in connection with a public tender dissipates false information or withholds circumstances of significant importance to the tender result, or enters into an understanding with another person to the detriment of the owner of property or a person or institution for which the tender is to be held.

§ 3. If the injured party is other than the State Treasury, the prosecution of the offence specified in § 1 or 2 shall occur on a motion of the injured person.

Article 306. Whoever removes, alters or falsifies identification marks, date of manufacture or date to which a product or equipment is fit to use, shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 307. § 1. With regard to the perpetrator of the offence specified in Article 296 or 299-305, who voluntarily compensates in full for the damage caused, the court may apply an extraordinary mitigation of the penalty or even renounce its imposition.

§ 2. With regard to the perpetrator of the offence specified in § 1, who voluntarily repaired a significant part of the damage, the court may apply an extraordinary mitigation of the penalty.

Article 308. Responsibility for the offences specified in this Chapter, as a debtor or a creditor, lies with anyone who, pursuant to a legal provision, decision of a competent authority, contract or actual performance, manages the assets of another legal or natural person, a group of persons or entities, which do not have the status of legal person.

Article 309. In the event of sentencing for the offence specified in Article 296 § 3, Article 297 § 1 or Article 299, a fine may be imposed along with the penalty of deprivation of liberty imposed up to a maximum 2000 times the daily fine.

▪ Title V of the Commercial Companies Code “Penal Provisions”

Article 585. § 1. Whoever, taking part in the formation of a commercial company or being a member of its management board, supervisory board or auditing committee or a liquidator, acts to its detriment, shall be subject to the penalty of deprivation of liberty up to 5 years and to a fine.

§ 2. The same penalty shall be imposed on anyone who induces the person mentioned in § 1 to act to the detriment of the company or assists him in committing such offence.

Article 586. Whoever, being a member of the company’s management board or a liquidator, does not submit a bankruptcy motion, in spite of conditions that justify the company’s bankruptcy according to the regulations, shall be subject to a fine, penalty of restriction of liberty or deprivation of liberty for up to 1 year.

Article 587. § 1. Whoever, while performing the obligations mentioned in Title III and IV, announces untrue data or presents them to the company’s bodies, state authorities or a person appointed to conduct audits, shall be subject to a fine, penalty of restriction of liberty or deprivation of liberty for up to 2 years.

§ 2. If the perpetrator acts unintentionally, he shall be subject to a fine, penalty of restriction of liberty or deprivation of liberty for up to 1 year.

Article 588. Whoever, being a member of the management board or a liquidator, allows for purchasing by a commercial company of its own shares or stock or for taking them under pledge, shall be subject to a fine, penalty of restriction of liberty or deprivation of liberty for up to 6 months.

Article 589. Whoever, being a member of the management board or a liquidator of a limited liability company, allows for issuing by the company of registered, bearer documents or documents to order for shares or rights to profits in a company, shall be subject to a fine, penalty of restriction of liberty or deprivation of liberty for up to 6 months.

Article 590. Whoever, in order to enable unlawful voting at a general meeting or unlawful exercise of minority rights:

- 1) issues a false certificate on the submission of a share document authorising to vote;
 - 2) lends another person a share document which does not authorize its holder to vote;
 - 3) issues a false certificate on the right of participation in a general meeting of a public company;
 - 4) transfers or makes available a false list of shareholders authorized to participate in a general meeting of a public company
- shall be subject to a fine, penalty of restriction of liberty or deprivation of liberty for up to 1 year.

Article 591. Whoever, while voting at a general meeting or exercising minority rights, uses:

- 1) a false certificate on the submission of a share document authorising to vote;
 - 2) a false share document without the owner's consent;
 - 3) a false share document which does not authorize its owner to vote;
 - 4) a false certificate on the right to participate in a general meeting of a public company;
 - 5) false instructions on voting at a general meeting of a public company,
- shall be subject to a fine, penalty of restriction of liberty or deprivation of liberty for up to 1 year.

Article 592. A member of the management board who allows for issuing share documents which are:

- 1) insufficiently paid;
 - 2) before registration of a company;
 - 3) in the case of increase in share capital – before registration of such increase;
- shall be subject to a fine, penalty of restriction of liberty or deprivation of liberty for up to 1 year.

Article 593. Cases about the offences mentioned in Article 585-592 belong to competence of district courts.

Article 594. § 1. Whoever, being a member of the management board of a commercial company, despite his duty, allows for the situation that the management board:

- 1) does not submit a list of shareholders to the registration court;
 - 2) does not keep a share register pursuant to provisions of Article 188 § 1 or does not keep a stock register pursuant to provisions of Article 341 § 1;
 - 3) does not convene a shareholders' assembly or a general meeting;
 - 4) refuses to provide explanations to a person appointed for audit or does not let him perform his duties;
 - 5) does not present the registration court with a request for appointing certified auditors;
 - 6) does not announce a mention about the submission of the certified auditor's opinion in the registration court according to Article 312 § 7,
- shall be subject to a fine of PLN 20,000.

§ 2. Whoever, being a member of the management board, allows for the situation that the company, for a period longer than three months, against the law or articles of association, remains without a supervisory board in undue line-up, shall be subject to a fine of the same amount.

§ 3. Provisions of § 1 and § 2 are applied to liquidators respectively.

§ 4. A fine is imposed by a registration court.

Article 595. § 1. Whoever, being a member of the management board, allows for the situation that the letters, commercial orders or information mentioned in Art. 206 § 1 and Article 374 § 1, do not contain the data specified in those regulations or, being a general partner in a limited joint-stock partnership authorized to represent the company, allows for the situation that the letters, commercial orders or information mentioned in Art. 127 § 5, do not contain the data specified in this regulation, shall be subject to a fine of PLN 5,000.

§ 2. Provisions of Article 594 § 3 and § 4 are applied accordingly.

B3 – Terrorist offences or overthrow of democratic order

A) Provisions of the Penal Code

▪ Chapter XXXII of the Penal Code “Offences against Public Order”

Article 252. § 1. Whoever takes or detains a hostage with the purpose of forcing a state or local government authority, an institution or organization, legal or natural person, or a group of persons to act in a specified manner, shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 2. If the consequence of the act specified in § 1 is the death of a person or a serious detriment to health, the perpetrator shall be subject to the penalty of deprivation of liberty for a term of between 2 and 12 years.

§ 3. Whoever makes preparations for the offence specified in § 1, shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 4. Whoever abandoned the intent to extort or releases the hostage shall not be subject to the penalty for the offence specified in § 1.

Article 253. § 1. Whoever conducts trade in humans even with their consent shall be subject to the penalty of deprivation of liberty for a minimum term of 3 years.

§ 2. Whoever, in order to gain material benefits, organizes the adoption of children in violation of the law, shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

Article 254. § 1. Whoever actively takes part in a riot knowing that its participants jointly commit a violent assault on a person or property shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. If the result of the violent assault is the death of a person or a serious detriment to their health, the participant in the riot specified in § 1, shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

Article 255. § 1. Whoever publicly incites to the commission of a misdemeanor or fiscal offence, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 2. Whoever publicly incites to the commission of a crime shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 3. Whoever publicly praises the commission of an offence, shall be subject to a maximum of 180 times the daily fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

Article 256. Whoever publicly promotes a fascist or other totalitarian system of state or incites hatred based on national, ethnic, race or religious differences or for reason of lack of any religious denomination, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 257. Whoever publicly insults a group within the population or a particular person because of his national, ethnic, race or religious affiliation or because of his lack of any religious denomination or for these reasons breaches the personal inviolability of another individual, shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 258. § 1. Whoever participates in an organized group or association having for its purpose the commission of an offence or fiscal offence, shall be subject to the penalty of deprivation of liberty from 3 months up to 5 years.

§ 2. If the group or association specified in § 1 has the characteristics of an armed organization or aims to commit a terrorist offence, the perpetrator shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

§ 3. Whoever sets up the group or association specified in § 1, including armed ones, or leads such a group or association, shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 4. Whoever sets up the group or association aiming to commit a terrorist offence, or leads such a group or association, shall be subject to the penalty of deprivation of liberty for at least 3 years.

Article 259. Whoever voluntarily abandoned the participation in the group or association and disclosed to an authority responsible for prosecuting offences all the essential circumstances of the committed act or prevented the commission of a planned offence including a fiscal offence, shall not be subject to the penalty for the offence specified in Article 258.

Article 260. Whoever, by using violence or an unlawful threat prevents the conducting of a lawful meeting, gathering or march, or disperses such a meeting, gathering or march, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 261. Whoever profanes a monument or other public place commemorating a historic event or honour a person, shall be subject to a fine or the penalty of restriction of liberty.

Article 262. § 1. Whoever profanes a corpse, human ashes or a place of repose of the dead, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 263. § 1. Whoever, without the required licence, manufactures or trades in firearms or ammunition shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 2. Whoever, without the required licence, possesses a firearm or ammunition shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

§ 3. Whoever, holding a licence for a firearm or ammunition makes available or passes such a firearm or ammunition to an unauthorised person shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 4. Whoever unintentionally causes the loss of firearms or ammunition which has been lawfully placed at his disposal shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

Art. 264 § 1. (revoked).

§ 2. Whoever crosses the border of the Republic of Poland in violation of the relevant regulations, using violence, threat, subterfuge or in collaboration with other persons, shall be subject to the penalty of deprivation of liberty for up to 2 years.

§ 3. Whoever organises the crossing of the border of the Republic of Poland for other persons, in violation of the relevant regulations shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

Article 264a. § 1. Whoever, in order to gain a material or personal benefit, enables or facilitates another person to stay in the territory of the Republic of Poland, in violation of the relevant regulations, shall be subject to the penalty of deprivation of liberty for a term between 3 months up to 5 years.

§ 2. In exceptional cases when the perpetrator did not gain a material benefit, the court may apply extraordinary mitigation of punishment or even renounce its imposition.

Chapter XX of the Penal Code “Offences against Public Safety”

Article 163. § 1. Whoever causes an event which imperils human life or the health of many persons, or property of a considerable extent, and takes the form of:

- 1) fire,
- 2) collapse of a structure, flooding, rock or landslide or snow avalanche,
- 3) blast of explosives or flammable materials or any other form of a violent release of energy, or poisonous, suffocating or burning substances,
- 4) violent release of nuclear energy or of ionising radiation,

shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

§ 2. If the perpetrator acts unintentionally he shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

§ 3. If the consequence of the act specified in § 1 is the death of a human being or the grievous bodily harm of many persons, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 2 years and 12 years.

§ 4. If the consequence of the act specified in § 2 is the death of a human being or the grievous bodily harm of many persons, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

Article 164. § 1. Whoever causes the immediate possibility of an event mentioned in Article 163 § 1, shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

§ 2. If the perpetrator acts unintentionally he shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 165. § 1. Whoever causes danger to the life or health of many persons or property of a considerable value by:

- 1) causing an epidemiological hazard or spread of a contagious disease or an animal or plant disease (pest),
- 2) producing or marketing substances, foodstuffs or other commonly used goods harmful to health or pharmaceutical preparations which do not conform to binding quality standards,
- 3) causing damage to or stopping the operation of public service equipment, in particular the equipment supplying water, light, heat, gas or energy or equipment averting the occurrence of public danger or serving to prevent it,
- 4) interfering, preventing or otherwise affecting the automatic processing, collecting or transmitting of data,
- 5) acting in another manner in especially dangerous circumstances,

shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

§ 2. If the perpetrator acts unintentionally he shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 3. If the consequence of the act specified in § 1 is the death of a person, or grievous bodily harm to many persons, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 2 and 12 years.

§ 4. If the consequence of act specified in § 2 is the death of a person, or grievous bodily harm to many persons, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

Article 165a. Whoever collects, transfers or offers legal tenders, financial instruments, securities, foreign currency values, property rights or other movable or immovable property in order to finance a terrorist offence, shall be subject to the penalty of deprivation of liberty for a term between 2 and 12 years.

Article 166. § 1. Whoever, using a deceit or violence, or a threat to use such violence, takes control of a ship or an aircraft, shall be subject to the penalty of the deprivation of liberty for a term of between 2 and 12 years.

§ 2. Whoever, acting in the manner specified in § 1, brings about a direct danger to the life or health of many persons shall be subject to the penalty of the deprivation of liberty for a minimum term of 3 years.

§ 3. If the consequence of the act specified in § 2 is the death of a person, or grievous bodily harm to many persons, the perpetrator shall be subject to the penalty of the deprivation of liberty for a minimum term of 5 years or the penalty of deprivation of liberty for 25 years.

Article 167. § 1. Whoever places on a ship or aircraft a device or substance threatening the safety of persons or a property of high value shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

§ 2. The same punishment shall be imposed on anyone, who destroys, damages or renders unfit for use a navigational equipment or prevents operating thereof, when this may threaten the safety of persons.

Article 168. Whoever makes preparations for the offence specified in Article 163 § 1, Article 165 § 1, Article 166 § 1 or in Article 167 § 1, shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 169. § 1. Whoever voluntarily removed the impending danger shall not be subject to the penalty for the offence specified in Article 164 or 167.

§ 2. If the perpetrator of the offence specified in Article 163 § 1 or 2, Article 165 § 1 or 2 or in Article 166 § 2, voluntarily averted the impending danger to the life and health of many persons, the court may apply an extraordinary mitigation of the penalty.

§ 3. The court may apply an extraordinary mitigation of the penalty to the perpetrator of the offence specified in Article 166 § 1, if he transferred the vessel or aircraft or the control over it to an authorised person.

Article 170. Whoever arms or adapts a sea vessel designed to perform an act of piracy on the high seas, or agrees to serve on such a vessel shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

Article 171. § 1. Whoever, without a required permit, or in breach of the conditions thereof, manufactures, processes, accumulates, possesses, uses or trades in an explosive substance or device, radioactive material, device emitting ionising radiation or any other item or substance which may cause widespread danger to human life or health, or to property of a considerable extent, shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

§ 2. The same punishment shall be imposed on anyone, who in breach of his duty allows the commission of the act specified in § 1.

§ 3. The same punishment shall be imposed on anyone, who relinquishes items specified in § 1 to an unauthorised person.

Article 172. Whoever obstructs an action aimed at averting widespread danger to the life or health of many persons or to property of a considerable extent, shall be subject to the penalty of the deprivation of liberty for a term of between 3 months to 5 years.

B) Provisions of special acts

▪ Chapter 8 of the Act on combating the money laundering and financing of terrorism “Penal provisions”

Article 35. 1. Whoever, acting in the name or in the interest of an obligated institution, who in violation of this Act, fails to:

1) register a transaction, transfer to the General Inspector documents regarding such transaction or fails to keep the register of such transactions or documents relating to the transaction for a required period of time;

- 2) maintain financial security measures, according to the procedure mentioned in Article 10a section 1 or fails to store the information obtained in connection with the use of financial security measures;
- 3) notify the General Inspector about the transaction referred to in Article 16 section 1;
- 4) suspend a transaction or block the account,
- 5) introduce the internal procedure mentioned in Article 10a section 1;
- 6) appoint a responsible person according to Art. 10b section 1.

shall be subject to the penalty of deprivation of liberty for a period of up to three years.

2. This same penalty shall be imposed on any person who, in violation of this Act, discloses any information obtained pursuant to this Act to unauthorized persons, holders of the account or persons involved in a transaction, or who otherwise uses this information in violation of this Act.

3. Should the offence referred to in section 1 or 2 above be committed unintentionally, its perpetrator shall be subject to a fine.

Article 36. Any person acting in the name or in the interest of an obligated institution, who, in violation of this Act:

- 1) refuses to provide the General Inspector with information or documents;
- 2) provides the General Inspector with untrue data or conceals true data regarding transactions, accounts or persons;

shall be subject to the penalty of deprivation of liberty from 3 months up to 5 years.

Article 37. Whoever commits the act specified in Article 35 section 1 or 2 or in Article 36 causing considerable damage, shall be subject to the penalty of deprivation of liberty for a period of 6 Months up to 8 years.

Article 37a. 1. Whoever foils or obstructs the performing of control activities, referred to in Chapter 6, shall be Subject to a fine.

2. (revoked).

B4 – Offences against person

▪ Chapter XIX of the Penal Code “Offences against Life and Health”

Article 148. § 1. Whoever kills a human being, shall be subject to the penalty of the deprivation of liberty for a minimum term of 8 years, the penalty of deprivation of liberty for 25 years or the penalty of deprivation of liberty for life.

§ 2. Whoever kills a human being:

- 1) with particular cruelty,
- 2) in connection with hostage taking, rape or robbery,
- 3) for motives deserving particular reprobation,
- 4) with the use of firearms or explosives,

shall be subject to the penalty of the deprivation of liberty for 25 years or the penalty of deprivation of liberty for life.

§ 3. Whoever kills more than one person in one act or has earlier been validly and finally convicted for homicide shall be also subject to the penalty specified in § 2.

§ 4. Whoever kills a person due to the influence of an intense emotion justified by the circumstances shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

Article 149. A mother who kills her infant during delivery due to the course of the delivery, shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

Article 150. § 1. Whoever kills a human being on his demand and under the influence of compassion for him shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

§ 2. In some extraordinary circumstances the court may apply an extraordinary mitigation of the penalty or even renounce its imposition.

Article 151. Whoever by persuasion or by rendering assistance induces a human being to make an attempt on his own life shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

Article 152. § 1. Whoever, with consent of the woman, terminates her pregnancy in violation of the law, shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. The same punishment shall be imposed on anyone, who renders assistance to a pregnant women in terminating her pregnancy in violation of the law or persuades her to do so.

§ 3. ⁽⁶⁶⁾ Whoever commits the act specified in § 1 or 2, after the foetus has become capable of living outside the pregnant woman's body, shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

Article 153. § 1. Whoever, through the use of force against a pregnant woman or by other means, without her consent, terminates the pregnancy or induces her by force, an illegal threat, or deceit to terminate the pregnancy shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

§ 2. Whoever commits the act specified in § 1, after the foetus has become capable of living outside the pregnant woman's body shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

Article 154. § 1. If the consequence of an act specified in Articles 152, §1 or 2 is the death of the pregnant woman, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

§ 2. If the consequence of an act specified in Articles 152 § 3 or in Article 153 is the death of the pregnant woman, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 2 and 12 years.

Article 155. Whoever unintentionally causes the death of a human being shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

Article 156. § 1. Whoever causes grievous bodily harm in a form which:

1) deprives a human being of sight, hearing, speech or the ability to procreate, or
2) inflicts on another a severe disability, an incurable or prolonged illness, an illness actually dangerous to life, a permanent mental illness, a permanent total or substantial incapacity to work in an occupation, or a permanent serious bodily disfigurement or deformation,

shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

§ 2. If the perpetrator acts unintentionally he shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 3. If the consequence of an act specified in § 1 is the death of a human being, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 2 and 12 years.

Article 157. § 1. Whoever causes infringement of the functioning of a body organ or health disorder other than specified in Article 156 § 1, shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

§ 2. Whoever causes infringement of the functioning of a body organ or health disorder lasting not longer than 7 days, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 3. If the perpetrator of the act specified in § 1 or 2 acts unintentionally he shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

§ 4. The prosecution of the offence specified in § 2 or 3 shall, if the infringement of the functioning of a body organ or health disorder did not exceed 7 days, occur upon a private charge.

§ 5. If the infringement of the functioning of a body organ or health disorder exceeded 7 days, and the injured person is the next of kin, the prosecution of the offence specified in § 3 shall occur upon the motion of the latter.

Article 157a. § 1. Whoever causes an injury to the foetus body or life threatening disorder to its health shall be subject to fine, the penalty of restriction of liberty or deprivation of liberty for up to 2 years.

§ 2. No offence is committed by a physician, if a bodily injury or health disorder of the foetus, are a consequence of medical actions necessary to avert the danger to health or life of a pregnant woman or the foetus.

§ 3. No penalty is imposed on the mother of the conceived child who commits the act specified in § 1.

Article 158. § 1. Whoever participates in a brawl or a beating in which a human being is exposed to the immediate danger of the loss of life or to a consequence referred to in Article 156 § 1 or in Article 157 § 1, shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. If the consequence of the brawl or beating is a severe impairment to health, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

§ 3. If the consequence of the brawl or beating is the death of a human being, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

Article 159. Whoever, taking part in a brawl or beating, uses a firearm, knife or other similarly dangerous instrument shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

Article 160. § 1. Whoever exposes a human being to an immediate danger of loss of life, a serious bodily injury, or a serious impairment of health shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. If the perpetrator has a duty to take care of the person exposed to danger he shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

§ 3. If the perpetrator of an act specified in §1 or 2 acts unintentionally he shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

§ 4. A perpetrator who voluntarily averted the impending danger shall not be subject to the penalty for the offence specified in § 1-3.

§ 5. The prosecution of the offence specified in § 3 shall occur on a motion of the injured person.

Article 161. § 1. Whoever, knowing that he or she is infected by the HIV virus, directly exposes another person to infection from that disease shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. Whoever, knowing that he or she is afflicted with a venereal or contagious disease, a serious incurable disease or a disease which actually threatens life, directly exposes another person to infection from that disease shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

§ 3. The prosecution of the offence specified in § 1 or 2 shall occur on a motion of the injured person.

Article 162. § 1. Whoever does not render assistance to a person who is in a situation posing an immediate danger of loss of life or serious health impairment, when he may do so without exposing himself or another person to the danger of loss of life or serious harm to health shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. Whoever does not render assistance necessitating the submission to a medical operation, or under conditions in which the prompt assistance of a responsible authority or person is possible, shall be deemed to have not committed an offence.

▪ Chapter XXV of the Penal Code “Offences against Sexual Liberty and Decency”

Article 197. § 1. Whoever, by force, illegal threat or deceit subjects another person to sexual intercourse, shall be subject to the penalty of the deprivation of liberty for a term of between 2 and 12 years.

§ 2. If the perpetrator, in the manner specified in § 1, makes another person submit to other sexual act or to perform such an act, he shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

§ 3. If the perpetrator commits a rape together with another person, shall be subject to the penalty of deprivation of liberty for at least 3 years.

§ 4. If the perpetrator commits the rape specified in § 1-3, with particular cruelty, he shall be subject to the penalty of the deprivation of liberty for a term not shorter than 5 years.

Article 198. Whoever, taking advantage of the vulnerability of another person, or of the lack of ability to recognize the significance of the act or ability to control his/her conduct, resulting from mental disability or disorder, subjects such a person to sexual intercourse or makes him/her submit to another sexual act or to perform such an act, shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

Article 199. § 1. Whoever, abusing a relationship of dependence or by taking advantage of a critical situation, subjects another person to sexual intercourse or makes him/her submit to another sexual act or to perform such an act shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. If the act specified in § 1 has been committed to the detriment of a minor, the perpetrator shall be subject to the penalty of deprivation of liberty for a term between 3 months and 5 years.

§ 3. The penalty specified in § 2 shall be imposed on anyone who submits a minor to sexual intercourse or makes him/her submit to another sexual act or to perform such an act, abusing his/her trust or by giving him/her a material or personal benefit or a promise thereof, shall be subject to the penalty specified in § 2.

Article 200. § 1. Whoever subjects a minor under 15 years of age to sexual intercourse or makes him/her submit to another sexual act or to perform such an act shall be subject to the penalty of the deprivation of liberty for a term of between 2 and 12 years.

§ 2. The same punishment shall be imposed on anyone, who for his sexual satisfaction, presents the performance of a sexual act to a minor under 15 years of age.

Article 201. Whoever has sexual intercourse with an ascendant, descendant, or a person being an adopted, adopting relation or brother or sister shall be subject to the penalty of the deprivation of liberty for a term of between 3 months and 5 years.

Article 202. § 1. Whoever publicly presents pornographic material in such a manner that it is imposed upon a person who may not wish so, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

§ 2. Whoever presents pornographic material to a minor under 15 years of age or makes available to him/her items of this nature or disseminates pornographic materials in a manner enabling such minor to view them, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 3. Whoever produces, for the purpose of dissemination or imports, stores, possesses or propagates or publicly presents pornographic material in which minors under the age of 15 participate, or pornographic material associated with the use of violence or the use of an animal shall be subject to the penalty of the deprivation of liberty for a term of between 6 months and 8 years.

§ 4. Whoever records pornographic materials where a minor under 15 years of age participates, is subject to the penalty of deprivation of liberty from 1 to 10 years.

§ 4a. Whoever imports, stores or possesses pornographic materials where a minor under 15 years of age participates, is subject to the penalty of deprivation of liberty from 3 months up to 5 years.

§ 4b. Whoever produces, disseminates, presents, stores or possesses pornographic materials presenting a generated or processed image of a minor participating in a sexual act shall be subject to the penalty of fine, penalty of restriction of liberty or deprivation of liberty up to 2 years.

§ 5. The court may adjudicate forfeiture of the tools and other items which were used or were intended for committing the offences specified in § 1-4b, even if they were not the property of the perpetrator.

Article 203. Whoever, by force, illegal threat or deceit, or by abusing a relationship of dependence or by taking advantage of a critical situation, subjects another person to practice prostitution shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

Article 204. § 1. Whoever, in order to derive a material benefit, induces another person to practice prostitution or facilitates it, shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. Whoever derives material benefits from prostitution practiced by another person shall be subject to the penalty specified in § 1.

§ 3. If the person specified in § 1 or 2 is a minor, the perpetrator shall be subject to the penalty of the deprivation of liberty for a term of between 1 and 10 years.

§ 4. The punishment specified in § 3 should be imposed on anyone who entices or abducts another person with the aim of having him/her engage in prostitution abroad.

Article 205. The prosecution of the offence specified in Article 197 or 199 §1, as well as in Article 198, unless the condition of the victim specified in this provision is a result of a permanent mental disorder, shall occur on a motion of the injured person.

B5 – Offences of market abuse

- **Chapter XXXVI of the Penal Code „Offences against business transactions” – indicated in part B2 of this Appendix**

B6 – Transnational offences

- **Chapter XXV of the Penal Code “Offences against Sexual Liberty and Decency” – indicated in part B4 of this Appendix**
- **Chapter XXX of the Penal Code “Offences against the Administration of Justice”**

Article 232. Whoever, by using violence or an illegal threat influences the official functions of a court of justice shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

Article 233. § 1. Whoever, in giving testimony which is to serve as evidence in court proceedings or other proceedings conducted on the basis of a law, gives false testimony or conceals the truth shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. The prerequisite to this liability is that the person obtaining the testimony, acting within his competence, shall have warned the person testifying of the penal liability for false testimony or obtained a relevant pledge from the latter.

§ 3. Whoever, being unaware of the right to refuse testimony or answer to questions, gives false testimony because of fear of penal liability threatening himself or his next of kin, shall not be liable to the penalty.

§ 4. Whoever, acting as an expert, expert witness or translator, provides a false opinion or translation to be used as in proceedings specified in § 1 shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 5. The court may apply an extraordinary mitigation of the penalty, or even waive its imposition if:

- 1) the false testimony, opinion or translation concerns circumstances which cannot affect the outcome of the case,
- 2) the perpetrator voluntarily corrects the false testimony, opinion or translation before even a decision which is not final and valid has been rendered in the case.

§ 6. The provisions of § 1-3 and 5 shall be applied accordingly to a person providing a false statement if a provision of a law provides for the possibility of obtaining a statement under the threat of penal liability.

Article 234. Whoever, before an agency responsible for prosecuting or judging offences, including fiscal offence, transgression, fiscal transgression or disciplinary fault, falsely accuses another person of committing these prohibited acts or a disciplinary fault, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 235. Whoever, by fabricating false evidence or by other deceitful measures, directs a prosecution against a specific person for an offence, including a fiscal offence, transgression, fiscal transgression or disciplinary fault or undertakes such measures in the course of proceedings, shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 236. § 1. Whoever conceals evidence of the innocence of a person suspected of committing an offence, including a fiscal offence, transgression, fiscal transgression or disciplinary fault, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 2. Whoever conceals evidence of innocence because of fear of penal liability threatening to himself or his next of kin, shall not be subjected to a penalty.

Article 237. The provisions of Article 233 § 5 section 2 shall be applied accordingly to the offences specified in Article 234, Article 235 and in Article 236 § 1.

Article 238. Whoever informs an agency responsible for the prosecution, of an offence or a fiscal offence knowing that the offence has not been committed, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

Article 239. § 1. Whoever obstructs or frustrates penal proceedings by aiding a perpetrator of an offence, including a fiscal offence, to evade penal liability, and especially whoever hides the perpetrator, or obliterates physical evidence of the offence, including the fiscal offence or undergoes a penalty for a sentenced person, shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 2. Whoever hides a person who is his next of kin, shall not be subject to a penalty.

§ 3. The court may apply extraordinary mitigation of the penalty and even waive its imposition if the perpetrator has rendered assistance to a person who is his next of kin, or acted on account of fear of a penal liability threatening to himself or his next of kin.

Article 240. § 1. Whoever, having reliable information concerning a punishable preparation or attempt, or commission of a prohibited act specified in Article 118, 127, 128, 130, 134, 140, 148, 163, 166 or 252, does not promptly inform an agency responsible for prosecuting such offences shall be subject to the penalty of deprivation of liberty for up to 3 years.

§ 2. Whoever abstained from informing, having sufficient knowledge to assume that an agency competent to prosecute knew of the prohibited act specified in § 1, planned, attempted or committed, shall be deemed to have not committed an offence specified in § 1; whoever prevented the commission of a prepared or attempted prohibited act shall also be deemed to have not committed an offence specified in § 1.

§ 3. Whoever abstained from informing because of fear of penal liability threatening to himself or his next of kin, shall also not be subject to penalty.

Article 241. § 1. Whoever publicly disseminates, without permission, information from preparatory proceedings before they have been disclosed in court proceedings shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 2. The same punishment shall be imposed on anyone, who publicly disseminates information from a court trial conducted in camera.

Article 242. § 1. Whoever, having been deprived of liberty by virtue of a court decision or by a lawful order issued by another state agency, liberates himself, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to 2 years.

§ 2. Whoever, utilizing a ticket of leave from a penal establishment or from custody without supervision, does not return, without a justifiable reason, within three days at the latest of the prescribed deadline shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to one year.

§ 3. Whoever, utilizing a leave from the serving of the penalty of deprivation of liberty, does not return to the penal establishment, without a justifiable cause, within three days at the latest of the prescribed deadline, shall be subject to the penalty specified in § 2.

§ 4. If the perpetrator of the act specified in §1 acts in co-operation with other persons, uses violence or threatens to use it, or damages the place of confinement, shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 243. Whoever liberates or otherwise facilitates the escape of a person deprived of liberty by virtue of a court decision or by a lawful order issued by another state agency shall be subject to the penalty of deprivation of liberty for up to 3 years.

Article 244. Whoever does not comply with a court's interdiction on occupying a specified post, pursuing specified profession or activity or operating motor vehicles, entering game play centres and participating in gambling or with an obligation to refrain from staying in certain environments or places, with an interdiction on contacting with specific persons or interdiction on leaving a specified place of stay without a court's consent or does not carry out a court's order concerning the publication of a decision in the manner prescribed in such order shall be subject to the penalty of deprivation of liberty for up to three years.

Article 245. Whoever uses violence or unlawful threat with a purpose of influencing a witness, expert witness, translator, prosecutor or the accused or consequently breaches personal inviolability of such a person shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

Article 246. A public official or anyone acting under his orders for the purpose of obtaining specific testimony, explanations, information or a statement, uses force, unlawful threat, or otherwise torments another person either physically or mentally shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

Article 247. § 1. Whoever torments either physically or mentally a person lawfully deprived of liberty shall be subject to the penalty of deprivation of liberty for a term of between 3 months to 5 years.

§ 2. If the perpetrator acts with particular cruelty, he shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 3. A public official who, despite his duties, allows the act specified in § 1 or 2 to be committed, shall be subject to the penalty specified in these provisions.

▪ **Chapter 7 of the Fiscal Penal Code “Fiscal offences and fiscal transgressions against customs duties and rules of foreign trade in goods and services”**

Article 85. § 1. Whoever extorts a permit or other similar document regarding the conditions of foreign trade in goods and services, regulated by provisions mentioned in Article 53 § 32 or 33, by deceitfully misleading the authority entitled to issue such documents, shall be subject to the penalty of fines up to 720 times a daily fine or to the penalty of deprivation of liberty up to 2 years, or both penalties jointly.

§ 2. The same penalty shall be imposed on anyone who uses the document obtained in the manner described in § 1.

§ 3. An attempt to commit a fiscal offence specified in § 1 or 2 is punishable.

§ 4. In the case of lesser gravity, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to the penalty of fine for a fiscal transgression.

Article 86. § 1. Whoever, by failing to fulfill his customs duty, imports from abroad or exports abroad any goods without presenting it to the customs authority or without customs declaration, through which he exposes the customs charges to unlawful reduction, shall be subject to the penalty of a fine of up to 720 times a daily fine or a penalty of deprivation of liberty, or both penalties together.

§ 2. The same penalty is imposed on the perpetrator if the customs smuggling regards the goods in foreign trade as to which non-tariff control exists.

§ 3. If the amount of a customs charge exposed to unlawful reduction or the value of the goods in foreign trade as to which non-tariff control exists, is of small value, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to a fine up to 720 times a daily fine.

§ 4. If the amount of a customs charge exposed to unlawful reduction, or the value of the goods in foreign trade as to which non-tariff control exists, does not exceed a statutory threshold, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to a fine for a fiscal transgression.

§ 5. (revoked)

Article 87. § 1. Whoever, by misleading an authority entitled to customs control exposes a customs charge to unlawful reduction, shall be subject to the penalty of a fine of up to 720 times a daily fine or the penalty of deprivation of liberty, or both penalties jointly.

§ 2. The same penalty is imposed on the perpetrator if the customs fraud regards the goods or service in foreign trade as to which non-tariff control exists.

§ 3. If the amount of a customs charge exposed to unlawful reduction or the value of the goods or service in foreign trade as to which non-tariff control exists, is of small value, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to a fine of up to 720 times a daily fine.

§ 4. If the amount of a customs charge exposed to unlawful reduction, or the value of the goods or service in foreign trade as to which non-tariff control exists, does not exceed a statutory threshold, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to a fine for a fiscal transgression.

Article 88. § 1. Whoever, being entitled to use a temporary clearance procedure of the goods covered by such procedure on the basis of an oral declaration, does not re-export it or does not undertake any action in order to give such goods a new customs intended purpose, through which he exposes a customs charge to unlawful reduction, shall be subject to the penalty of a fine of up to 720 times a daily fine.

§ 2. The same penalty is imposed on the perpetrator if the prohibited act regards the goods in foreign trade as to which non-tariff control exists.

§ 3. If the amount of a customs charge exposed to unlawful reduction, or the value of the goods in foreign trade as to which non-tariff control exists, does not exceed a statutory threshold, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to a fine for a fiscal transgression.

Article 89. § 1. Whoever, while using the goods changes its intended purpose or does not comply with another condition upon which the release of the goods in whole or in part from a customs charge, especially from duty, or the application of a zero, reduced or preferential customs tariff is conditional, shall be subject to the penalty of a fine of up to 720 times a daily fine.

§ 2. The same penalty shall be imposed on the perpetrator if the prohibited act regards the goods or service in foreign trade which was released from non-tariff control.

§ 3. If an uncollected customs charge or value of the goods or service in foreign trade which was released from non-tariff control, does not exceed a statutory threshold, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to the penalty of a fine for a fiscal transgression.

Article 90. § 1. Whoever removes the goods or a transport means from customs supervision, shall be subject to the penalty of a fine of up to 720 times a daily fine or the penalty of deprivation of liberty for up to 3 years, or to both penalties jointly.

§ 2. The same penalty shall be imposed on anyone who, without the authorized body's consent, destroys, damages or removes a customs seal.

§ 3. In the case of lesser gravity, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to the penalty of fine for a fiscal transgression.

Article 91. § 1. Whoever purchases, stores, transports, sends or carries the goods being a subject of the prohibited act specified in Articles 86-90 § 1 or assists in selling it or accepts such goods and assists in hiding it, shall be subject to the penalty of a fine of up to 720 times a daily fine or the penalty of deprivation of liberty for up to 3 years, or both penalties jointly.

§ 2. Whoever purchases, stores, transports, sends or carries the goods as to which he should and may presume on the basis of accompanying circumstances that it is the subject of the prohibited act specified in Articles 86-90 § 1 or assists in selling it or accepts such goods and assists in hiding it, shall be subject to the penalty of a fine of up to 720 times a daily fine.

§ 3. If the amount of a customs charge or the value of the goods in foreign trade as to which non-tariff control exists, is of small value, the perpetrator of the prohibited act specified in § 1 shall be subject to a fine of up to 720 times a daily fine.

§ 4. If the amount of a customs charge or the value of the goods in foreign trade as to which non-tariff control exists, does not exceed a statutory threshold, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to a fine for a fiscal transgression.

Article 92. § 1. Whoever, by providing data inconsistent with the actual state or by concealing the actual state of affairs, misleads a competent authority and exposes it to undue refund of a customs charge or to the cancellation of a customs charge due, shall be subject to the penalty of a fine of up to 720 times a daily fine or the penalty of deprivation of liberty, or both penalties jointly.

§ 2. If the amount exposed to undue refund or cancellation of a customs charge, is of small value, the perpetrator of the prohibited act specified in § 1 shall be subject to a fine of up to 720 times a daily fine.

§ 3. If the amount exposed to undue refund or cancellation of a customs charge does not exceed a statutory threshold, the perpetrator of the prohibited act specified in § 1 shall be subject to a fine for a fiscal transgression.

Article 93. § 1. (revoked).

§ 2. Whoever grossly violates the provisions of customs law relating to conditions of operation of a duty free zone, duty free warehouse or bonded warehouse, shall be subject to a fine of up to 240 times a daily fine.

§ 3. The penalty specified in § 2 shall also be imposed on anyone who grossly violates the regulations relating to conditions of operation of a temporary warehouse.

Article 94 § 1. Whoever, despite his obligation, does not provide oral or written explanations important for a customs control or does not make available documents concerning foreign trade in goods and services, shall be subject to the penalty of a fine of up to 720 times a daily fine.

§ 2. The same penalty shall be imposed on anyone who frustrates or obstructs a person authorized to perform a control or customs supervision in the execution of his official duties, especially anyone who refuses to perform actions preparatory for a customs control or who fails to meet his obligation to immediately deliver the goods to the place indicated by a customs authority.

§ 3. In the case of lesser gravity, the perpetrator of the prohibited act specified in § 1 or 2 shall be subject to the penalty of fine for a fiscal transgression.

Article 95. § 1. Whoever, despite his obligation, does not store documents important for a customs control, shall be subject to the penalty of a fine of up to 180 times a daily fine.

§ 2. In the case of lesser gravity, the perpetrator of the prohibited act specified in § 1 shall be subject to the penalty of fine for a fiscal transgression.

Article 96. § 1. Whoever, by failing to meet his obligation to supervise the compliance with the rules applicable to activity of a given entrepreneur or other organizational unit, allows, even unintentionally, for the commission of a prohibited act specified in this Chapter, shall be subject to the penalty of a fine for a fiscal transgression.

§ 2. The provision of § 1 shall not apply if the perpetrator's act meets the legal definition of another fiscal offence or fiscal transgression specified in this Chapter or if the failure to fulfill an obligation to supervise falls within such definition.

- **Chapter 7 of the Act on counteracting drug abuse (Articles 53 – 68)**

Article 53. 1. Whoever, contrary to the provisions of this Act, manufactures, processes or converts narcotic drugs or psychotropic drugs or processes poppy straw, shall be subject to the penalty of deprivation of liberty for a term up to 3 years.

2. If the object of the act referred to in paragraph 1 is a considerable quantity of narcotic drugs, psychotropic substances or poppy straw or the act has been committed in order to gain material or personal benefit, the perpetrator shall be subject to the penalty of a fine and the penalty of deprivation of liberty for a term not shorter than 3 years.

Article 54. 1. Whoever manufactures, possesses, stores, sells or buys instruments, if the circumstances indicate that they serve the purposes of or are intended for illegal manufacture, processing or conversion of narcotic drugs or psychotropic substances, shall be subject to the penalty of a fine, limitation of liberty or deprivation of liberty for a term up to 2 years.

2. The same penalty shall be applied to whoever:

- 1) adapts receptacles and instruments, even if they have been made for other purposes, for illegal manufacture, processing, conversion or consumption of narcotic drugs or psychotropic substances, or
- 2) conspires with another person to commit the act defined in Article 53(2).

Article 55. 1. Whoever, contrary to the provisions of this Act, imports, exports, performs intra-Community purchase, intra-Community consignment or transports in transit through the territory of the Republic of Poland or the territory of another state narcotic drugs, psychotropic substances or poppy straw, shall be subject to a fine and the penalty of deprivation of liberty for a term up to 5 years.

2. In the case of a lesser gravity, the perpetrator shall be subject to a fine, the penalty of limitation of liberty or deprivation of liberty for a term up to one year.

3. If the object of the act referred to in paragraph 1 is a considerable quantity of narcotic drugs, psychotropic substances or poppy straw or the act has been committed with intent to gain material or personal benefit, the perpetrator shall be subject to a fine and the penalty of deprivation of liberty for a term not shorter than 3 years.

Article 56. 1. Whoever, contrary to the provisions of Articles 33-35 and 37 places on the market narcotic drugs, psychotropic substances or poppy straw or participates in such sale, shall be subject to a fine and the penalty of deprivation of liberty for a term from 6 months to 8 years.

2. In the case of a lesser gravity, the perpetrator shall be subject to a fine, the penalty of limitation of liberty or deprivation of liberty for a term up to 1 year.

3. If the object of the act referred to in paragraph 1 is a considerable quantity of narcotic drugs, psychotropic substances or poppy straw, the perpetrator shall be subject to a fine and the penalty of deprivation of liberty for a term up to 10 years.

Article 57. 1. Whoever makes preparations for the offence defined in Article 55(1) or Article 56(1), shall be subject to a fine, the penalty of limitation of liberty or deprivation of liberty for a term up to 2 years.

1. Whoever makes preparation for the offence defined in Article 55(3) or Article 56(3), shall be subject to the penalty of deprivation of liberty for a term up to 3 years.

Article 58. 1. Whoever, contrary to the provisions of this Act, supplies another person with a narcotic drug or a psychotropic substance, facilitates or makes the use thereof possible or incites another person to use such a drug or substance, shall be subject to the penalty of deprivation of liberty for a term up to 3 years.

2. If the perpetrator of the act referred to in paragraph 1 supplies a narcotic drug or psychotropic substance to a minor or incites him or her to use thereof or provides another person with considerable quantities thereof, shall be subject to the penalty of deprivation of liberty from 6 months up to 8 years.

Article 59. 1. Whoever, with intent to gain material or personal benefit supplies another person with a narcotic drug or a psychotropic substance, facilitates the use or incites to the use thereof, shall be subject to the penalty of deprivation of liberty for a term up to 10 years.

2. If the perpetrator of the act referred to in paragraph 1 supplies a narcotic drug or a psychotropic substance to a minor, facilitates the use or incites to the use thereof, shall be subject to the penalty of deprivation of liberty for a term not shorter than 3 years.

3. In the case of lesser gravity, the perpetrator shall be subject to a fine, the penalty of limitation of liberty or deprivation of liberty for a term up to 2 years.

Article 60. Whoever, while being an owner or a supervisor acting on the owner's behalf or a manager of a food and beverage business, an entertainment facility or while running another form of service business, having credible information on the committed offence referred to in Article 56, Article 58 or Article 59 on the premises thereof, does not report it forthwith to law enforcement agencies, shall be subject to a fine, the penalty of limitation of liberty or deprivation of liberty for a term up to 2 years.

Article 61. Whoever, contrary to the provisions of the Act, Regulation EC No 273/2004 or Regulation 111/2005, in order to illegally manufacture a narcotic drug or a psychotropic substance manufactures, processes, converts, imports, exports, performs intra-Community purchase, intra-Community consignment or transports in transit through the territory of the Republic of Poland or the territory of another state, purchases, possesses or stores precursors shall be subject to a fine and the penalty of deprivation of liberty for a term up to 5 years.

Article 62. 1. Whoever, contrary to the provisions of this Act, possesses narcotic drugs or psychotropic substances, shall be subject to the deprivation of liberty for a term up to 3 years.

2. If the object of the act referred to in paragraph 1 is a considerable quantity of narcotic drugs or psychotropic substances, the perpetrator shall be subject to the penalty of deprivation of liberty from 6 months up to 8 years.

3. In the case of lesser gravity, the perpetrator shall be subject to a fine, the penalty of limitation of liberty or deprivation of liberty for a term up to 1 year.

Article 63. 1. Whoever, contrary to the provisions of this Act, cultivates poppy, save for low-morphine poppy, or cannabis plant, save for fibrous hemp, or a coca bush, shall be subject to the penalty of deprivation of liberty for a term up to 3 years.

2. Whoever, contrary to the provisions of this Act, collects poppy milk, opium, poppy straw, coca leaves, cannabis resin or cannabis other than fibrous, shall be subject to the same penalty.

3. If the object of the act referred to in paragraph 1 is the cultivation that may provide a considerable quantity of poppy straw, coca leaves, cannabis resin or plant other than fibrous, the perpetrator shall be subject to the penalty of deprivation of liberty from 6 months up to 8 years.

Article 64. Whoever wilfully takes away, with intent to appropriate, narcotic drugs, psychotropic substances, poppy milk or poppy straw shall be subject to the penalty of deprivation of liberty for a term from 3 months to 5 years.

Article 65. Whoever, contrary to the provisions of this Act, cultivates low-morphine poppy or fibrous hemp shall be subject to a fine.

Article 66. Whoever, contrary to the provisions of this Act, Regulation EC No 273/2004 or Regulation EC No 111/2005, manufactures, processes, applies, imports, exports, performs intra-Community purchase, intra-Community consignment, transports in transit through the territory of the Republic of Poland or the territory of another state, purchases, possesses or stores precursors,

Article 67. Whoever, contrary to the provisions of this Act, Regulation EC No 273/2004 or Regulation EC No 111/2005, does not fulfil the obligation of keeping the register of manufacture, processing, conversion of narcotic drugs, psychotropic substances or precursors and trade in them or in another manner violates the provisions specifying principles of use of narcotic drugs, psychotropic substances or precursors and trade therein,

Article 68. Whoever, contrary to the provisions of Article 20(1) advertises or promotes a psychotropic substance or a narcotic drug, for purposes other than medical,

shall be subject to a fine, the penalty of limitation of liberty or deprivation of liberty for a term up to 1 year.

▪ **Article 18 of the Penal Code:**

Article 18. § 1. Not only the person who has committed a prohibited act himself or together and under arrangement with another person, but also a person who has directed the commission of a prohibited act by another person, or taking advantage of the subordination of another person to him, orders such a person to commit such a prohibited act, shall be liable for perpetration.

§ 2. Whoever, willing that another person should commit a prohibited act, induces the person to do so, shall be liable for instigating.

§ 3. Whoever, with an intent that another person should commit a prohibited act, facilitates by his behaviour the commission of the act, particularly by providing the instrument, means of transport, or giving counsel or information, shall be liable for aiding and abetting. Furthermore, whoever, acting against a particular legal duty of preventing the prohibited act, facilitates its commission by another person through his omission, shall also be liable for aiding and abetting.

B7 – Homicide due to neglect and severe and very severe bodily injuries due to neglect committed in violation of the law concerning the prevention of accidents and protection of health and safety

- **Chapter XIX of the Penal Code “Offences against Life and Health” – provisions indicated in part B4 of this Appendix**

B8 – Money laundering offences

- **Act on counteracting the money laundering and financing of terrorism – provisions indicated in part B3 of this Appendix.**